This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

AMERICAN INSTITUTE OF ACCOUNTANTS

UC-NRLF
$B 242 435

Library Catalogue

JANUARY, 1919

Digitized by Google

Price 50 Cents

GIFT OF
Franklin P. Nutting

Digitized by Google

Digitized by Google

Digitized by Google

American Institute of Accountants Library Catalogue

JANUARY, 1919

UNIV. OF CALIFORNIA

Digitized by Google

HF5600
A42

Copyrighted, 1919, by

AMERICAN INSTITUTE OF ACCOUNTANTS

UNIV. OF
CALIFORNIA

Digitized by Google

J
7
6

TABLE OF CONTENTS

PAGE

Reference books, accounting and allied subjects..... 7

Books in foreign languages..... 229

General literature..... 230

Directory of publishers..... 233

448225

Digitized by Google

Digitized by Google

INTRODUCTORY NOTE

This catalogue is a compilation of the material collected by the library of the American Institute of Accountants during its first year. The aim has been to provide a survey of books, pamphlets and periodicals, both donated and purchased. It is not a complete or selected bibliography on accounting subjects, and no attempt has been made to include the many clippings and magazine articles.

Names of authors, subjects and titles are arranged in a single alphabet with information as to publisher, place of publication, date and number of pages.

To find books on a certain subject look for that subject as in an encyclopedia, and to find books by a certain author look for that author.

For example, the Interpretations of accounting classifications by the Interstate commerce commission may be found either under the subject, Railroads-Accounting or under the author, United States-Interstate commerce commission.

This catalogue is distributed gratis to all members and associates of the American Institute of Accountants. Extra copies may be obtained from the library of the Institute at $.50 each.

L. S. Miltimore,
Librarian.

1 Liberty Street, New York,
January, 1919.

Digitized by Google

Digitized by Google

A B C of the foreign exchanges. Clare, George. 1915.

UNIV. OF CALIFORNIA

ACCEPTANCES

American exchange national bank. Acceptances; their importance as a means of increasing and simplifying domestic and foreign commerce. Ed. 2, revised. New York, Exchange national bank, 1918. 79p.

Guaranty trust company of New York. Acceptances. New York, Guaranty trust company of New York, c1917. 72p.

Irving national bank. Trade acceptance progress, addresses and discussion by American bankers and business men at open trade acceptance meetings under the auspices of New York credit men's association and American trade acceptance council. New York, Irving national bank, 1917. 108p.

Kniffin, William Henry. Commercial paper, acceptances and the analysis of credit statements; a practical treatise on commercial paper, with particular reference to the processes by which the credit risk is determined where such instruments are purchased as a bank investment. New York, Bankers publishing co. 1918. 162p.

Mechanics and metals national bank. Acceptances; their purpose and advantages. New York, Mechanics and metals national bank, c1918. 50p.

ACCOUNT-KEEPING in principle and practice. Lisle, George and W. A. Middleton. 1911.

ACCOUNTANCY

Haskins, Charles Waldo. Accountancy; a paper read before the Massachusetts society of public accountants at Boston, July 14, 1900. 15p.

Haskins, Charles Waldo. Growing need of the higher accountancy; an address delivered at the annual dinner of the Pennsylvania institute of certified public accountants, April 15, 1901. 14p.

Haskins, Charles Waldo. Progress of professional accountancy; an address at the regular meeting of the Institute of accounts, June 27, 1901. 17p.

Johnson, Joseph French. Relation of economics to higher accounting; an address delivered before the New York state society of certified public accountants, December 12, 1901. 15p.

Le Rossignol, James Edward. Relation between accountancy and economics; a paper to be presented at the annual meeting of the American association of public accountants, October 19, 20, 21, 1909. 10p.

Digitized by Google

See also Accountants; Accounting.

History

Haskins, Charles Waldo. Accountancy, its past and its present; an address delivered before the New York chapter of the Institute of accounts, January 25, 1900. 24p.

Haskins, Charles Waldo. Business education and accountancy. New York, Harper and brothers, c1904. 239p.

Worthington, Beresford. Professional accountants; an historical sketch. London, Gee & co. 1895. 127p.

Law

American institute of accountants. Year books.

Draft of a standard C. P. A. law; an act to create a state board of accountancy, and prescribe its duties and powers; to provide for the examination of and issuance of certificates to qualified applicants, with the designation of certified public accountant and to provide the penalty for violations of the provisions thereof; approved September 1916, by the Institute of accountants in the United States of America. 4p.

Federation of societies of public accountants in the United States of America. Model C. P. A. bill, the state board of accountancy bill. 10p.

Federation of societies of public accountants in the United States of America. Model C. P. A. bill, the university bill. 7p.

ACCOUNTANCY LIBRARY ASSOCIATION.

Catalogue of accountancy library at recitation rooms of the School of commerce, accounts and finance, Denver, Colorado. Ed. 2. 1910. 63p.

ACCOUNTANCY of investment. Sprague, C. E.

ACCOUNTANCY problems with solutions. 2v. Greendlinger, Leo. 1910-1911.

ACCOUNTANT; a weekly organ of accountancy, 1888-1911, 1914-1918. 34 Moorgate St., London, E. C., 2, 1888-1911, 1914-1918.

ACCOUNTANTS

See also Certificates—Accountants; Wages and fees —Accountants.

Societies

Accountants' diary, 1915-1918. London, Gee & co.

Digitized by Google

American association of university instructors in accounting. Papers and proceedings of the second annual meeting. Philadelphia, 1917. 56p.

American institute of accountants. Bulletin, Dec. 15, 1916-1918.

American institute of accountants. Geographical list of members, Feb. 15, 1917-1918.

American institute of accountants. Rules of professional conduct prepared by the committee on professional ethics and approved by the council April 9, 1917. 1p.

American institute of accountants. Year book, 1905-1918.

Associated certified public accountants of California (incorporated). By-laws with list of officers and members, 1906. 28p.

Australasian corporation of public accountants. Annual report, 1911, 1912, 1915, 1917.

Chartered accountants of Scotland. Official directory, 1898-1918.

Chartered accountants of Scotland. Report and accounts, 1915, 1916.

Federation of societies of public accountants in the United States of America. Bulletin, 1903, 1904.

Federation of societies of public accountants in the United States of America. Official record of the proceedings of the congress of accountants held at the World's fair, Saint Louis, September 26th, 27th, and 28th, 1904. 231p.

Illinois society of certified public accountants. Year-book, 1918. 20p.

Incorporated institute of accountants, Victoria. Annual report, 1915-1917.

Institute of chartered accountants and actuaries in Glasgow. Report and accounts, 1915, 1916.

Institute of chartered accountants in England and Wales. List of members, 1908-1916.

Institute of chartered accountants in England and Wales. Report and accounts, 1917.

Institute of chartered accountants in Ireland. Year-book, 1915, 1917.

Institute of chartered accountants of British Columbia. Year-book, 1913-1918.

Digitized by Google

Institute of chartered accountants of Ontario. Year-book, 1913-4—1918-9.

Institute of chartered accountants of Saskatchewan. Year-book, 1913-1914.

London association of accountants, limited. Qualifications for membership, regulations regarding examinations, 1918.

New York state society of certified public accountants. Year-book, 1911-1917.

New Zealand society of accountants. Annual report and accounts, 1913, 1915, 1916.

Society of accountants in Cape Colony. Year-book, 1911-1914, 1916-1918.

Society of accountants in Edinburgh. Charter of incorporation, rules and regulations and bye-laws, 1909. 29p.

Society of incorporated accountants and auditors. Proceedings at conference held in London, Oct. 4, 5, and 6, 1906. 138p.

Society of incorporated accountants and auditors. Results of examinations, 1917, 1918.

Society of incorporated accountants and auditors. Year-book, 1895—1918-9.

South Dakota institute of public accountants. By-laws. 7p.

Sydney institute of public accountants. Papers read at conference, January 1901, seventh annual report and accounts and list of members, catalogue of library books.

Wellington accountant students' society. Annual report and accounts, 1915.

ACCOUNTANT'S and bookkeeper's vade-mecum. Whatley, G. E. S. 1893.

ACCOUNTANT'S assistant. Beckett, Thomas. 1901.

ACCOUNTANTS' compendium. Dawson, S. S. 1898.

ACCOUNTANTS' diary, 1915-1918. London, Gee & co.

ACCOUNTANTS' guide for executors, administrators, assignees, receivers and trustees. Gottsberger, Francis. c1902.

ACCOUNTANTS' library. 51v. London, Gee & co. 1901-1909.

v.48, v.50 missing.

ACCOUNTANTS' magazine; a journal for business men, 1903-1907, 1909, 1917-1918. Edinburgh and London, William Blackwood & Sons, 1903-1907, 1909, 1917-1918.

Digitized by Google

ACCOUNTANTS' manual; being the questions set at the Institute of chartered accountants' examinations, 1884-1902. Ed. 2. 8v. London, Gee & co. 1894-1902.

ACCOUNTANT'S OFFICE

Accounting

Wright, Walter C. Office and accounting system for the accounting profession. Chicago, LaSalle extension university, 1917. 21p.

ACCOUNTING

Accountants' library. 51v. London, Gee & co. 1901-1909. v.48, v.50 missing.

Belding, Albert G. Accounts and accounting practice. New York, American book co. c1918. 224p..

Bentley, Harry Clark. Science of accounts; a presentation of the underlying principles of modern accounting; designed as a work of reference for accountants, and a text book for advanced students of accountancy. New York, The Ronald press co. 1911. 392p.

Cole, William Morse. Accounts; their construction and interpretation for business men and students of affairs. Revised and enlarged edition. Boston, Houghton, Mifflin co. c1915. 445p.

Cole, William Morse. Bookkeeping, accounting and auditing. Chicago, Washington institute, c1914. 479p. (International business library.)

Cole, William Morse. Problems in the principles of accounting. Cambridge, Harvard university press, 1915. 102p.

Cyclopedia of commerce, accountancy, business administration. 10v. Chicago, American school of correspondence, 1910.

Dawson, Sidney Stanley. Accountant's compendium. London, Gee & co. 1898. 431p.

Day, Clarence Munro. Accounting practice. New York, D. Appleton & co. 1915. 318p.

Dennis, William Henry and Leo Greendlinger. Graded accounting problems. 3v. New York, New York university school of commerce, accounts and finance, 1909.

Dickinson, Arthur Lowes. Accounting practice and procedure. New York, The Ronald press co. 1917. 315p.

Dickinson, Arthur Lowes. Accounting practice and procedure; a paper to be presented at the annual meeting of the American association of public accountants, Atlantic City, New Jersey, October 20-23, 1908. 47p.

Dicksee, Lawrence Robert. Advanced accounting; with an

Digitized by Google

appendix on the law relating to accounts by J. E. G. de Montmorency. Ed. 5. London, Gee & co. 1916. 517p.

Dowler, Frank and E. M. Harris. Auditing, accounting and banking; a manual for accountants, advanced bookkeeping students and business men. London, Sir Isaac Pitman & sons. 319p.

Dunn, Homer A. Accounting inconsistencies and fallacies; an address delivered before the 1916 convention of the American electric railway accountants association. 15p.

Eaton, Abijah H. Eaton and Burnett revised and improved bookkeeping, coporation, voucher and cost accounting embracing all modern and scientific methods used in business. Baltimore, Eaton and Burnett business college, inc. 1917. 261p.

Esquerré, Paul Joseph. Applied theory of accounts. New York, The Ronald press co. 1917. 519p.

Foote, Allen Ripley. Correct accounting a fundamental basis for regulation and taxation; a paper to be presented at the annual meeting of the American association of public accountants, Denver, Colorado, October 19-20-21, 1909. 15p.

Garrison, Elisha Ely. Accounting every business man should know New York, Doubleday Page & co. 1910. 188p.

Gilman, Stephen. Principles of accounting. Chicago, La Salle extension university, 1917. 415p.

Goodyear, Lloyd Earnest. Principles of accountancy. Cedar Rapids, Iowa, Goodyear-Marshall publishing co. c1913. 190p. (American bookkeeping series)

Greendlinger, Leo. Financial and business statements. New York, Alexander Hamilton institute, c1917. 329p. (Modern business, v. 22)

Hatfield, Henry Rand. Modern accounting, its principles and some of its problems. New York, D. Appleton & co. 1916. 367p.

Holman's national school of accountancy, inc. Lectures. 2v. Portland, Holman's national school of accountancy, c1915-6.

Hunter, Joel. Thinking in figures; commerce, finance and accounts, business systems and short cuts. Atlanta, Joel Hunter, c1916. 234p.

Kester, Roy Bernard. Accounting theory and practice; a first year text. New York, The Ronald press co. 1918. 607p.

Digitized by Google

Klein, Joseph Jerome. Bookkeeping and accounting. New York, D. Appleton & co. 1917. 453p. (College of the City of New York series in commerce, civics and technology)

Klein, Joseph Jerome. Elements of accounting, theory and practice. New York, D. Appleton & co. 1916. 422p.

La Salle extension university, Chicago. Higher accountancy. Chicago, La Salle extension university, 1918

Lisle, George. Accounting in theory and practice, a textbook for the use of accountants, solicitors, bookkeepers, investors and business men. Edinburgh, William Green & sons, 1900. 426p.

Lisle, George. Encyclopædia of accounting. 6v. Edinburgh, William Green & sons, 1903.

Lisle, George and W. A. Middleton. Account-keeping in principle and practice. Edinburgh, William Green & sons, 1911. 242p.

McClung, Robert Gardner. Theory of debit and credit in accounting. Boston, Morgan, Mills & co. 1913. 16p.
manufacturing and mercantile companies. Ed. 2. Toledo,

McIntosh, Robert James. Reference book of accounts for Ohio, R. J. McIntosh co. c1914. 299p.

Madden, John Thomas. Accounting practice and auditing. New York, Alexander Hamilton institute, c1917. 338p. (Modern business, v.21)

Mitchell, Thomas Warner. Accounting principles. New York, Alexander Hamilton institute, c1918. 396p. (Modern business, v.9)

Moore, John Henry and G. W. Miner. Accounting and business practice. Boston, Ginn & co. 1903. 400p.

Nixon, Alfred and J. H. Stagg. Accounting and banking. New York, Longmans, Green & co. 1912. 501p.

Paton, William Andrew and R. A. Stevenson. Principles of accounting. Ann Arbor, George Wahr, 1917. 373p.

Paton, William Andrew and R. A. Stevenson. Principles of accounting. New York, Macmillan co. 1918. 685p.

Pixley, Francis William. Accountancy: constructive and recording accountancy. Ed. 2. London, Sir Isaac Pitman & sons. 315p.

Racine, Samuel Frederick. Accounting principles. Seattle, Western institute of accountancy, commerce and finance, 1917. 320p. (Accounting students' series)

Racine, Samuel Frederick. Guide to the study of accounting. Seattle, Western institute of accountancy, commerce and finance, 1916. 91p. (Accounting students' series)

Digitized by Google

Racine, Samuel Frederick. Practical problems, graded, series "A." Seattle, Western institute of accountancy, commerce and finance, c1916.

Rittenhouse, Charles Forest. Elements of accounts for individuals, professional men and institutions. New York, McGraw-Hill book co. 1918. 264p.

Rittenhouse, Charles Forest and P. F. Clapp. Accounting theory and practice—unit 1. New York, McGraw-Hill book co. 1918. 165p.

Rittenhouse, Charles Forest and P. F. Clapp. Accounting theory and practice—unit 2. New York, McGraw-Hill book co. 1918. 56p.

Rowe, Harry M. Bookkeeping and accountancy; complete text presenting the art of bookkeeping in accordance with the principles of modern accountancy. Baltimore, The H. M. Rowe co. c1911. 264p.

Saliers, Earl Adolphus. Financial statements made plain; written for investors. New York, Magazine of Wall Street, c1917. 96p.

Soulé, George. Soulé's new science and practice of accounts. Ed. 7. New Orleans, George Soulé, 1903. 749p.

Spencer, Enos. Art of modern bookkeeping and accounting. Ed. 4. Louisville, Ky. Enos Spencer, 1911. 444p.

Spicer, Ernest Evan and E. C. Pegler. Bookkeeping and accounts. Ed. 3. London, H. Foulks Lynch & co. 1914. 442p.

Spicer, Ernest Evan and E. C. Pegler. Examination note book for accountant students. Ed. 3. London, H. Foulks Lynch & co. 1914. 183p.

Spicer, Ernest Evan and E. C. Pegler. Practical bookkeeping and commercial knowledge. London, H. Foulks Lynch & co. 1912. 342p.

Sprague, Charles Ezra. Philosophy of accounts. Ed. 4. New York, The Ronald press co. 1918. 161p.

Tanner-Gilman schools, inc. Higher accountancy. Chicago, Tanner-Gilman schools, inc. c1917.

Tipson, Frederick Samson. Theory of accounts. Ed. 2, revised and enlarged. New York, Isaac Mendoza book co. 1913. 216p.

Vannais accounting institute, inc. Accounting. Hartford, Vannais accounting institute, inc. 1918.

Walton school of commerce, Chicago. Advanced accounting. 2v. Chicago, Seymour Walton, c1912.

Whatley, G. E. Stuart. Accountant's and bookkeeper's vademecum; a series of short and concise articles upon capital

Digitized by Google

and revenue expenditure, revenue accounts, depreciation, reserve and sinking funds, adjustment of partnership accounts, joint stock companies' accounts, tabular bookkeeping and other matters not generally dealt with in extant works on bookkeeping, together with useful forms and directions. London, Gee & co. 1893. 159p.

Wildman, John Raymond. Elementary accounting problems. New York, The William G. Hewitt press, 1914. 218p.

Wildman, John Raymond. Introduction to accounting. Ed. 4. New York, The William G. Hewitt press, 1915. 65p.

Wildman, John Raymond. Principles of accounting. New York, The William G. Hewitt press, 1914. 360p.

See also Accountants; Auditing and auditors; Balance sheets; Balancing; Bookkeeping; Cost accounting; also subdivision Accounting under various headings, e. g., Gas-Accounting.

ACCOUNTING and commerce; the official organ of the New Zealand society of accountants; a monthly magazine for business men, 1918. Wellington, New Zealand, Accountancy and Educational publications, Ltd., 1918.

ACCOUNTING every business man should know. Garrison, E. E. 1910.

ACCOUNTING for department stores. Detroit, Bookkeeper publishing co. 1900. 56p.

ACCOUNTING inconsistencies and fallacies. Dunn, H. A. 1916.

ACCOUNTS of a motor cab company; reprinted from articles in the Accountant. London, Gee & co. 1911. 46p.

ACTUARIAL SCIENCE

Actuarial society of America. Recommendations of the educational committee. New York, Actuarial society of America, 1918. 40p.

See also Insurance.

ACTUARIAL SOCIETY OF AMERICA.

Recommendations of the educational committee. New York, Actuarial society of America, 1918. 40p.

ADAMS, HENRY CARTER

American railway accounting; a commentary. New York, Henry Holt & co. 1918. 465p.

Digitized by Google

ADAMS, HENRY CARTER—*Continued*

Railway accounting in its relation to the twentieth section of the act to regulate commerce; a paper to be presented at the annual meeting of the American association of public accountants, Atlantic city, N. J. October 20-23, 1908. 15p.

ADMINISTRATION of industrial enterprises with special reference to factory practice. Jones, E. D. 1917.

ADMINISTRATION of workshops, public and private. Metcalfe, Henry, 1885.

ADMINISTRATORS. See Executors and trustees.

ADVANCED accounting. Dicksee, L. R. 1916.

ADVANCED accounting. 2v. Walton school of commerce, Chicago. c1912.

ADVERTISING

DeBower, Herbert Francis. Advertising principles. New York, Alexander Hamilton institute, c1918. 330p. (Modern business, v.6)

Kastor, E. H. Advertising. Chicago, LaSalle extension university, 1918. 317p.

Martin, Mac. Advertising campaigns. New York, Alexander Hamilton institute, c1918. 338p. (Modern business, v.13)

Sales promotion by mail; how to sell and how to advertise; a handbook of business building with numerous illustrative diagrams. New York, G. Putnam's sons, c1916. 359p.

See also Business; Salesmanship.

ADVERTISING campaigns. Martin, Mac, c1918.

AGGER, Eugene Ewald

Organized banking. New York, Henry Holt & co. 1918. 385p.

AGRICULTURAL MACHINERY

United States. Bureau of corporations. International harvester co. Washington, Government printing office, 1913. 384p.

United States. Federal trade commission. Farm machinery trade associations. Washington, Government printing office, 1915. 368p.

AGRICULTURE

United States. Industrial commission. Reports. 18v. Washington, Government printing office, 1900-1901.

Digitized by Google

See also Agricultural machinery; Dairying; Fruit; Live stock; also names of special products, e. g. Cotton.

Accounting

Ball, James Stuart. Value of records to the farmer. Washington, Government printing office, 1917. 17p. (United States. Department of agriculture, year book separate no. 735)

Bexell, John Andrew and F. G. Nichols. Principles of book-keeping and farm accounts. New York, American book co. c1913. 184p.

Funk, W. C. Farm household accounts. Washington, Government printing office, 1918. 11p. (United States. Department of agriculture, farmers' bulletin 964)

Kerr, William Horace and G. A. Nahstoll. Cooperative organization business methods. Washington, Government printing office, 1915. 24p. (United States. Department of agriculture, bulletin no. 178)

Meats, Thomas Wheeler. Agriculture accounts (including income tax as relating to agriculture). London, Gee & co. 1911. 114p. (Accountants' library, v.4)

Scovill, Hiram Thompson. Farm accounting. New York, D. Appleton & co. 1918. 429p

Thomson, Edward Herrmann. Farm book-keeping. Washington, Government printing office, 1915. 37p. (United States. Department of agriculture, farmers' bulletin 511.)

Thomson, Edward Herrmann. Use of a diary for farm accounts. Washington, Government printing office, 1917. 19p. (United States. Department of agriculture, farmers' bulletin 782)

Thomson, Edward Herrmann and H. M. Dixon. Method of analyzing the farm business. Washington, Government printing office, 1918. 28p. (United States. Department of agriculture, farmers' bulletin 661.)

Cost Accounting

Bonner, Joseph Claybaugh. Farm cost system arranged for the farmer. Toledo, Bonner & co. c1915. 58p.

Ladd, Carl Edwin. System of farm cost accounting. Washington, Government printing office, 1915. 15p. (United States. Department of agriculture, farmers' bulletin 572.)

Credit

Corn exchange national bank, Philadelphia. Complete text and analysis of the Federal farm loan act, approved July

Digitized by Google

17, 1916. Philadelphia, Corn exchange national bank, 1916. 40p.

Guaranty trust company of New York. Digest of the Federal farm loan act (rural credits bill). New York, Guaranty trust company of New York, 1916. 16p.

Thompson, Carl William. Costs and sources of farm-mortgage loans in the United States. Washington, Government printing office, 1916. 16p. (United States. Department of agriculture, bulletin no. 384)

Truesdell, Leon E. and C. W. Thompson. Amortization methods for farm mortgage loans. Washington, Government printing office, 1916. 12p. (United States. Department of agriculture, circular no. 60)

United States. Federal farm loan bureau. Farm loan primer; with definitions, rulings and regulations of the Federal farm loan board to June 1, 1917. Ed. 4. Washington, Government printing office, 1917. 22p.

ALCORN, EDGAR GREENVILLE

Duties and liabilities of bank directors; including instruction with regard to directors' meetings, the discount committee, the auditing committee, official bank reports and indemnity bonds. Ed. 3, revised. Indianapolis, United States bank note co. c1915. 167p.

ALLCOCK, JOHN

Municipal accounts. London, Gee & co. 1903. 190p. (Accountants' library, v.21)

ALLEN, CLARENCE E.

Publishers' accounts; including a consideration of copyright and the valuation of literary property. London, Gee & co. 1897. 127p.

ALLEN, FREDERICK JAMES

Shoe industry. Boston, Vocation bureau of Boston, c1916. 327p.

ALLEN, LESLIE H.

Cost accounting on construction work with a description of the system used by the Alberthaw construction company; reprinted from the Journal of the Boston society of civil engineers, vol. 1, no. 3, March 1914. 45p.

ALMANACS

Whitaker, Joseph. Almanack for the year of our Lord 1918; containing an account of the astronomical and other

Digitized by Google

phenomena; a vast amount of information respecting the government finances, population, commerce and general statistics of the various nations of the world with special reference to the British Empire. 12 Warwick Lane, E. C., London. 973p.

World almanac and encyclopedia, 1918. New York, Press publishing co. c1917. 944p.

AMERICAN accountants manual, v. 1. Broaker, Frank. c1897.

AMERICAN ASSOCIATION OF UNIVERSITY INSTRUCTORS IN ACCOUNTING

Papers and proceedings of the second annual meeting. Philadelphia, 1917. 56p.

AMERICAN bookkeeping series. Goodyear, L. E. c1913.

AMERICAN business law. Sullivan, J. J. 1917.

AMERICAN corporations. Sullivan, J. J. 1916.

AMERICAN economic review, 1911-1918. Ithaca, N. Y. American economic association, 1911-1918.

AMERICAN EXCHANGE NATIONAL BANK

Acceptances; their importance as a means of increasing and simplifying domestic and foreign commerce. Ed. 2, revised. New York, Exchange national bank, 1918. 79p.

AMERICAN GAS INSTITUTE

Report of committee on a uniform system of accounts for gas companies. New York, American Gas Institute, c1914. 128p.

AMERICAN INSTITUTE OF ACCOUNTANTS

Bulletin, Dec. 15, 1916-1918.

Geographical list of members, Feb. 15, 1917; Jan. 1, 1918.

Questions set for examinations, 1917, 1918.

Report of the committee on education, 1918.

Rules of professional conduct prepared by the committee on professional ethics and approved by the council April 9, 1917. 1p.

Year book, 1905-1918.

AMERICAN LUMBERMAN

Bookkeeping systems for a retail lumber business. Chicago, American lumberman, 1910-1911. 52p.

Digitized by Google

AMERICAN mine accounting. Charlton, W. H. 1913.

AMERICAN railway accounting. Adams, H. C. 1918.

AMERICAN UNITARIAN ASSOCIATION

Report on church finances and accounting, May 25, 1915. 41p.

AMORTIZATION methods for farm mortgage loans. Truesdell, L. E. and C. W. Thompson. 1916.

ANALYSIS of selling price of flour. Justin, W. H. c1917.

ANALYSIS of the funds of the New York (circulation department) Brooklyn and Queen borough public libraries. New York city, Board of estimate and apportionment. 1916.

ANATOMY of a railroad report and ton mile cost. Woodlock, T. F. c1900.

ANCIENT double-entry bookkeeping. Geijsbeek, J. B. c1914.

ANDERSEN, DeLANY & COMPANY

Accounting treatment of overhead construction costs in public utilities. Chicago, Andersen, DeLany & co. c1917. 23p.

ANNUAL magazine subject-index, 1915-1917. Faxon, F. W. 1916-1918.

ANNUITIES. See Insurance—Life.

APPLES. See Fruit.

APPLICATION of efficiency principles. Shepard, G. H. 1917.

APPLIED methods of scientific management. Parkhurst, F. A. 1917.

APPLIED motion study. Gilbreth, F. B. and L. M. Gilbreth. 1917.

APPLIED theory of accounts. Esquerré, P. J. 1917.

APPROVED methods for the preparation of balance sheet statements. United States. Federal reserve board. 1918.

ARBITRATION AND AWARD

Pixley, Francis William. Arbitrations. (In Four lectures delivered to the Institute of chartered accountants in

Digitized by Google

ARBITRATION AND AWARD—*Continued*

England and Wales during the years 1894 and 1895. p. 93-122.)

ARIZONA COMMISSION OF STATE INSTITUTIONS
Forms

ARNOLD, HORACE LUCIAN

Factory manager and accountant; some examples of the latest American factory practice. New York, Engineering magazine, 1903. 431p.

ARSENALS. See Ordnance.

ART of collecting. Cassell, R. J. 1916.

ART of modern bookkeeping and accountancy. Spencer, Enos. 1911.

ASHE, SYDNEY WHITMORE

Organization in accident prevention. New York, McGraw-Hill book co. 1917. 130p.

ASSOCIATED ADVERTISING CLUBS OF THE WORLD

Business record systems book of instructions for retail hardware dealers. Indianapolis, Associated advertising clubs of the world, c1917. 46p.

Business record systems book of instructions for retail shoe merchants, a simplified system of retail records that provide day-to-day information to facilitate the conduct of business. Indianapolis, Associated advertising clubs of the world, c1916. 46p.

ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS OF CALIFORNIA (INCORPORATED)

By-laws, with list of officers and members, 1906. 28p.

ASSOCIATION OF AMERICAN PORTLAND CEMENT MANUFACTURERS, PHILADELPHIA

Cost accounting. Philadelphia, Association of American Portland cement manufacturers. 41p.

ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING OFFICERS

Annual report, 1914-1917. Washington, Association of American railway accounting officers, 1914-1917.

Classification of freight commodities tabulated under the direction of the Association of railway accounting officers by its standing committee on freight accounts, 1911. 282p.

Digitized by Google

ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING OFFICERS—*Continued*

Synopsis of decisions and recommendations relating to freight and passenger accounts, July, 1888, to September, 1917, inclusive. Washington, Association of American railway accounting officers, 1917. 122p.

ATLASES

Doubleday, Page & company. Geographical manual and new atlas; ed. by C. O. S. Mawson. New York, Doubleday, Page & co. 1918. 392p.

ATWOOD, ALBERT WILLIAM

Exchanges and speculation. New York, Alexander Hamilton institute, c1918. 334p. (Modern business, v.20)

AUCTIONEERS

Accounting

Dicksee, Lawrence Robert. Auctioneers' accounts. London, Gee & co. 1901. 79p. (Accountants' library, v.2)

AUDIT of a public limited company. Jenkinson, M. W. 1913.

AUDITING AND AUDITORS

Castenholz, William Burtis. Auditing procedure. Chicago, LaSalle extension university, 1918. 342p.

Chase, William Arthur. Auditing and cost accounting. Chicago, La Salle extension university, 1917. 493p.

Cocke, Hugh Golding. Summary of the principal legal decisions affecting auditors; a paper read before the Chartered accountant students society of London on Wednesday, February 20th, 1907. London, Gee & co. 1907. 39p.

Cole, William Morse. Bookkeeping, accounting and auditing. Chicago, Washington institute, c1914. 479p. (International business library)

Cutforth, Arthur Edwin. Audits. London, Gee & co. 1914. 238p.

De Paula, Frederic Rudolf Mackley. Principles of auditing; a practical manual for students and practitioners. London, Sir Isaac Pitman & sons. 207p.

Dicksee, Lawrence Robert. Auditing; a practical manual for auditors. Ed. 2, revised and enlarged. London, Gee & co. 1895. 597p.

Dicksee, Lawrence Robert. Auditing; a practical manual for auditors; ed. by Robert H. Montgomery. Authorized American edition. New York, R. H. Montgomery, 1909. 385p.

Dicksee, Lawrence Robert. Auditing; a practical manual for auditors; ed. by Robert H. Montgomery. Author-

Digitized by Google

ized American edition, revised and enlarged. New York, The Ronald press co. 1909. 586p.

Dowler, Frank and E. M. Harris. Auditing, accounting and banking; a manual for accountants, advanced bookkeeping students and business men. London, Sir Isaac Pitman & sons. 319p.

Jenkinson, Mark Webster. Audit of a public limited company. London, Gee & co. 1913. 58p.

Jenkinson, Mark Webster. Some notes on the audit of different businesses. London, Gee & co. 1913. 40p.

Madden, John Thomas. Accounting practice and auditing. New York, Alexander Hamilton institute, c1917. 338p. (Modern business, v. 21)

Montgomery, Robert Hiester. Auditing, theory and practice. New York, The Ronald press co. 1913. 673p.

Montgomery, Robert Hiester. Auditing, theory and practice. Ed. 2. New York, The Ronald press co. 1917. 889p.

Montgomery, Robert Hiester. Auditing, theory and practice. Students edition. New York, The Ronald press co. 1916. 542p.

Pixley, Francis William. Auditors: their duties and responsibilities under the companies acts, partnership acts, and acts relating to executors and trustees and to private audits. Ed. 10. London, Henry Good & son, 1910. 658p.

Racine, Samuel Frederick. Guide to the study of auditing; arranged in question form to accompany Auditing, theory and practice, by Robert H. Montgomery. Seattle, Western institute of accountancy, commerce and finance, 1914. 63p. (Accounting students' series)

Racine, Samuel Frederick. Guide to the study of auditing; arranged in question form to accompany Auditing, theory and practice, by Robert H. Montgomery. Ed. 2, revised and enlarged. Seattle, Western institute of accountancy, commerce and finance. 1916. 74p. (Accounting students' series)

Renn, George Benton. Practical auditing; a working manual for auditors describing in complete detail the method of conducting a commercial audit and indicating in proper order the successive steps of procedure, with a treatise on auditing. Ed. 3, revised and enlarged. Chicago, George B. Renn, c1907. 130p.

Reynolds, W. B. and F. W. Thornton. Duties of the junior accountant. New York, American institute of accountants, 1918. 102p.

Spear, Raymond Herbert. Scientific auditing. Detroit, Commercial world publishing co. c1912. 63p.

Digitized by Google

Spicer, Ernest Evan and E. C. Pegler. Practical auditing. Ed. 2. London, H. Foulks Lynch & co. 1914. 776p.

United States. Federal reserve board. Approved methods for the preparation of balance sheet statements; a tentative proposal submitted for the consideration of banks, bankers, and banking associations; merchants, manufacturers and associations of manufacturers; auditors, accountants, and associations of accountants; reprinted from Federal reserve bulletin, April, 1917. Washington, Government printing office, 1918. 25p.

Same as Uniform accounting.

United States. Federal reserve board. Uniform accounting; a tentative proposal submitted for the consideration of banks, bankers, and banking associations; merchants, manufacturers, and associations of manufacturers; auditors, accountants, and associations of accountants: reprinted from Federal reserve bulletin, April, 1917. Washington, Government printing office, 1917. 25p.

Same as Approved methods for the preparation of balance sheet statements.

Wildman, John Raymond. Auditing studies. New York, The William G. Hewitt press, 1917. 26p.

Wildman, John Raymond. Principles of auditing. New York, The William G. Hewitt press, 1916. 196p.

See also Accounting; also subdivision Auditing under various headings, e.g. Railroads-Auditing.

AUSTRALASIAN CORPORATION OF PUBLIC ACCOUNTANTS

Annual report, 1911, 1912, 1915, 1917.

AUSTRALIAN mining companies' accounts. Godden, Danvers and W. N. Robertson. 1902.

AUTOMOBILE DEALERS, GARAGEMEN, ETC.

How to run a retail automobile business at a profit; plans and methods for cutting down expense and increasing sales —cost figures that help point out chances to make better profits. Chicago, A. W. Shaw co. c1918. 218p.

Accounting

Accounts of a motor cab company; reprinted from articles in the Accountant. London, Gee & co. 1911. 46p.

Hollister, Horace Edward. Practical garage accounting; a complete system of general and cost records for the garage. Ed. 2. Rockford, Ill., Garage systems co. 1916. 173p.

Digitized by Google

AUTOMOBILE DEALERS, GARAGEMEN, ETC.— ACCOUNTING—*Continued*

Motor world publishing company. Motor world simplified system of accounting; a complete description of the system with instructions for installation and operation. New York, Motor world publishing co. Nov. 1915-Jan. 1916. 36p.

AUTOMOBILE insurance. See Insurance—Automobile.

AWAKENING of business. Hurley, E. N. 1916.

AWARDS. See Arbitration and award.

BABCOCK, GEORGE D. AND REGINALD TRAUTSCHOLD

Taylor system in Franklin management, application and results. New York, Engineering magazine co. 1917. 245p. (Industrial management library)

BAILEY, GUY W. AND HORACE F. GRAHAM

Report on uniform town accounting under the provisions of no. 109 of the acts of 1915. Montpelier, Vermont, Secretary of state, 1916.

BAILLET, HENRY F.

Overhead expense and percentage methods; a lecture on the cost of doing business, explaining how to find it and what to do with it when found, with practical examples of its use taken from actual business experiences. New York, David Williams co. 1915. 128p.

BALANCE SHEETS

How to understand the balance sheet and other periodical statements by a chartered accountant. Ed. 2. London, Jordan & sons, 1905. 102p.

Stockwell, Herbert Grant. Net worth and the balance sheet. New York, The Ronald press co. 1912. 206p.

United States. Federal reserve board. Approved methods for the preparation of balance sheet statements; a tentative proposal submitted for the consideration of banks, bankers and banking associations; merchants, manufacturers and association of manufacturers; auditors, accountants and associations of accountants; reprinted from Federal reserve bulletin, April, 1917. Washington, Government printing office, 1918. 25p.

Same as Uniform accounting.

United States. Federal reserve board. Uniform accounting; a tentative proposal submitted for the consideration of banks, bankers, and banking associations; merchants,

Digitized by Google

manufacturers and associations of manufacturers, auditors, accountants and associations of accountants; reprinted from the Federal reserve bulletin, April, 1917. Washington, Government printing office, 1917. 25p.

Same as Approved methods for the preparation of balance sheet statements.

BALANCING

Errors in balancing; a concise hand-book dealing with the more usual causes of differences in trial balances, and the method of their detection; based on articles which have appeared in the Accountant. Ed. 3. London, Gee & co. 1912. 31p.

BALL, JAMES STUART

Value of records to the farmer. Washington, Government printing office, 1917. 17p. (United States. Department of agriculture, year book separate no. 735)

BALL, SARAH B. comp.

1600 business books; arranged by authors, by titles and by subjects; 2d ed., revised and enlarged to 2100 titles by L. H. Morley and S. H. Powell. New York, The H. W. Wilson co. 1917. 232p.

BANK and public holidays throughout the world. Guaranty trust company of New York. c1919.

BANKING. See Banks and banking.

BANKING law journal; devoted to banking, finance and law, 1889-1918. Postal telegraph building, New York city, 1889-1918.

BANKRUPTCY

Collier, William Miller. Law and practice in bankruptcy under the national Bankruptcy act of 1898; fourth edition by William H. Hotchkiss; eleventh edition with amendments of statutes and rules, and all decisions to June 1, 1917, including amendments to Bankruptcy act of February 5, 1903, June 15, 1906, June 25, 1910 and March 2, 1917, by Frank B. Gilbert. Albany, Matthew Bender & co. 1917. 1671p.

Gerstenberg, Charles W. Law of bankruptcy; a text for business men and students of business, with copies of the National bankruptcy act, general orders of the Supreme court and the official forms, with problems. New York, Prentice-Hall, inc. c1917. 187p.

Digitized by Google

BANKRUPTCY—*Continued*

Gerstenberg, Charles W. Law of bankruptcy; answers to problems to accompany the Law of bankruptcy, a text for business men and students of business, with copies of the National bankruptcy act, general orders of the Supreme court and the official forms, with problems. New York, Prentice-Hall, inc. c1917. 68p.

Jenkinson, Mark Webster. Some notes on bankruptcy. London, Gee & co. 1915. 95p.

See also Commercial law.

BANKS AND BANKING

Agger, Eugene Ewald. Organized banking. New York, Henry Holt & co. 1918. 385p.

Alcorn, Edgar Greenville. Duties and liabilities of bank directors; including instruction with regard to directors' meetings, the discount committee, the auditing commitee, official bank reports and indemnity bonds. Ed. 3, revised. Indianapolis, United States bank note co. c1915. 167p.

Cannon, James Graham. Clearing houses. Washington, Government printing office, 1910. 335p.

Cleveland, Frederick Albert. Bank and the treasury. New York, Longmans, Green & co. 1905. 326p.

Cramer, J. Arthur. Filing department. New York, Bankers publishing co. 1917. 110p.

Dunbar, Charles Franklin. Theory and history of banking. Ed. 3, enlarged. New York, G. P. Putnam's sons, 1917. 297p.

Fiske, Amos Kidder. Modern bank; a description of its functions and methods and a brief account of the development and present system of banking. New York, D. Appleton & co. 1916. 348p.

Foster, Major Bronson. Banking. New York, Alexander Hamilton institute, c1918. 348p. (Modern business, v.16)

Harris, Ralph Scott. Practical banking, with a survey of the Federal reserve act. Boston, Houghton, Mifflin co. c1915. 309p.

Haskins, Charles Waldo. Scope of banking education; an address before the New York chapter American institute of bank clerks, Nov. 21, 1901. 11p.

Holdsworth, John Thom. Money and banking. New York, D. Appleton & co. 1917. 511p.

Hull, Walter Henry. Practical problems in banking and currency. New York, The Macmillan co. 1907. 596p.

Kniffin, William Henry. Practical work of a bank; a treatise of practical banking which aims to show the funda-

Digitized by Google

mental principles of money; the practical work of a bank in detail, and particularly credit in its relation to banking operations. Ed. 3, revised. New York, Bankers publishing co. 1917. 600p.

Patten, Claudius Buchanan. Methods and machinery of practical banking. Ed. 13. New York, Bankers publishing co. 1908. 515p.

Rae, George. Country banker; his clients, cares and work. New York, Charles Scribner's sons, 1886. 320p.

White, Horace. Money and banking: illustrated by American history; revised and continued to the year 1914. Boston, Ginn & co. c1911. 541p.

See also Agriculture-Credit; Building and loan associations; Credit; Finance; Foreign exchange; Money, Stock exchange; Tables.

Accounting

Barrett, Albert Reed. Modern banking methods and practical bank bookkeeping; illustrated with over two hundred forms of bank books, records and blanks. Ed. 5. New York, Bankers publishing co. 1907. 325p.

Dowler, Frank and E. M. Harris. Auditing, accounting and banking; a manual for accountants, advanced bookkeeping students and business men. London, Sir Isaac Pitman & sons. 319p.

Goodyear, Lloyd Earnest. Bank accounting. Cedar Rapids, Goodyear-Marshall publishing co. 1906. 68p.

Meelboom, John Adam. Bank bookkeeping and accounts. London, Gee & co. 1901. 135p. (Accountants' library, v.1)

Morton, Davis Walter. Banking and bank accounting; an advanced set on the individual business practice plan. Chicago, Lyons & Carnahan, 1917. 112p.

Nixon, Alfred and J. H. Stagg. Accounting and banking. New York, Longmans, Green & co. 1912. 501p.

Sweetland, Charles Augustus. Bank bookkeeping; a working handbook of bookkeeping and accounting methods used in modern banks; including departmental organization and the duties of officers and clerks. Chicago, American technical society, 1914. 140p.

United States. Federal reserve board. Circular no. 7; system of accounting for banks. Washington, Government printing office, 1914. 47p.

Cost accounting

Thomas, Frank W. Cost accounting in a bank. Ed. 2. Toledo, Ohio, F. W. Thomas, 1910. 52p.

Digitized by Google

Costs

What it costs to run a bank; a report by the Bureau of business standards. Chicago, A. W. Shaw co. c1916. 55p.

History

Conant, Charles Arthur. History of modern banks of issue; with an account of the economic crisis of the nineteenth century and the crisis of 1907. Ed. 4, revised and enlarged. New York, G. P. Putnam's sons, c1909. 751p.

Law

Conway, Thomas and E. M. Patterson. Operation of the new bank act. Philadelphia, J. B. Lippincott co. c1914. 431p.

Harrison, Milton W. Bank law and taxation digest. New York, Bankers publishing co. 1918. 108p.

Statistics

New York state. Superintendent of banks. Annual report of banks of deposit and discount, 1914-1917. Albany, Superintendent of banks, 1915-1918.

New York state. Superintendent of banks. Annual report relative to saving and loan associations, land bank of the State of New York and credit unions, 1914-1917. Albany, Superintendent of banks, 1915-1918.

New York state. Superintendent of banks. Annual report relative to savings banks, trust companies, investment companies, safe deposit companies, personal loan companies and personal loan brokers, 1914-1917. Albany, Superintendent of banks, 1915-1918.

Taxation

See Taxation—Banks.

BANKS AND BANKING, FEDERAL RESERVE BANKS

Conant, Charles Arthur. History of modern banks of issue; with an account of the economic crisis of the nineteenth century and the crisis of 1907. Ed. 4, revised and enlarged. New York, G. P. Putnam's sons, c1909. 751p.

Guaranty trust company of New York. Digest of the Federal reserve act (including amendments to June 21, 1917.) New York, Guaranty trust company of New York, 1917. 47p.

Harris, Ralph Scott. Practical banking, with a survey of the Federal reserve act. New York, Houghton, Mifflin co. c1915. 309p.

Digitized by Google

BANKS AND BANKING, FEDERAL RESERVE BANKS

—*Continued*

United States. Federal reserve board. Annual report, 1917. Washington, Government printing office, 1918. 621p.

United States. Federal reserve board. Federal reserve bulletin; monthly. Washington, Government printing office.

United States. Federal reserve board. Federal reserve inter-district collection system; changes in list of banks upon which items will be received by Federal reserve banks for collection and credit; monthly. Washington, Government printing office.

Willis, Henry Parker. Federal reserve; a study of the banking system of the United States. New York, Doubleday, Page & co. 1917. 342p.

BANKS AND BANKING, LAND BANKS

United States. Treasury department. Federal land bank, general report. 6 forms.

BANKS AND BANKING, SAVINGS BANKS

Kniffin, William Henry. Savings bank and its practical work. New York, Bankers publishing co. 1912. 551p.

BANKS AND BANKING, SCHOOL SAVINGS BANKS

Savings bank of Public school No. 14, 225 East 27th Street, New York. 1p.

BANKS AND BANKING, TRUST COMPANIES

Herrick, Clay. Trust companies; their organization, growth and management. New York, Bankers publishing co. 1909. 481p.

Kirkbride, Franklin Butler and J. E. Sterrett. Modern trust company; its functions and organization. Ed. 4, revised New York, The Macmillan co. 1913. 319p.

BARKER, HARRY

Public utility rates; a discussion of the principles and practice underlying charges for water, gas, electricity, communication and transportation services. New York, McGraw-Hill book co. 1917. 387p.

BARRETT, ALFRED REED

Modern banking methods and practical bank bookkeeping; illustrated with over two hundred forms of bank books, records and blanks. Ed. 5. New York, Bankers publishing co. 1907. 325p.

BARTLETT, JOHN

Familiar quotations; a collection of passages, phrases and proverbs traced to their sources in ancient and

Digitized by Google

BARTLETT, JOHN—*Continued*

modern literature. Ed. 10. Boston, Little Brown & co. 1916. 1454p.

BAUGH, FREDERICK HENRY

Principles and practice of cost accounting for accountants, manufacturers, mechanical engineers, teachers and students. Baltimore, F. H. Baugh, 1915. 194p.

——AND W. C. SCHMEISSER

Theory and practice of estate accounting for accountants, lawyers, executors, administrators and trustees. Baltimore, M. Curlander, 1917. 321p.

BAYER, HENRY G.

Metric system in all its details compared with the American weights and measures, twenty-eight tables of equivalents, the thermometers, illustrations. New York, Henry G. Bayer, c1912. 94p.

BAYLEY, J. ERNEST

Drapery business organisation, management and accounts. London, Sir Isaac Pitman & sons. 291p.

BEACH, O. M.

Tables of interest and discount containing two sets of tables for interest at 3, 3½, 4, 4½, 5, 6, 7, 8, 9, and 10 per cent, one set computed for days, 365 to the year, the other for months and days, 30 days a month, 360 to the year. New York, Samuel Hall, 1892.

BECKETT, THOMAS

Accountant's assistant; an index to the accountancy lectures and leading articles reported in "The Accountant," "The Accountant's Journal" and the transactions of the various students' societies and other periodicals during the last 30 years of the nineteenth century, to which is added a list of the principal treaties now in use on each of the 117 subjects. London, Gee & co. 1901. 141p.

BEECHING, C. L. T. AND J. A. SMART

Grocery business organization and management; with chapters on buying a business, grocer's office work and bookkeeping and a model set of grocer's accounts. London, Isaac Pitman & sons. 164p.

BEET SUGAR. See Sugar.

Digitized by Google

BELDING, ALBERT G.

Accounts and accounting practice. New York, American book co. c1918. 224p.

BELL, SPURGEON

Report on accounting administration for correctional institutions. Illinois, Efficiency and economy committee, 1914. 91p.

BENINGTON, HAROLD

Detection of frauds. Chicago, LaSalle extension university, c1917. 32p.

BENNETT, ROBERT JOSEPH

Corporation accounting. New York, The Ronald press co. 1917. 563p.

Pennsylvania C. P. A. examinations for 1912 with answers and solutions; reprinted from the Journal of accountancy, New York, of March, April and May, 1913. Philadelphia, R. J. Bennett. 72p.

BENTLEY, HARRY CLARK

Science of accounts; a presentation of the underlying principles of modern accounting; designed as a work of reference for accountants, and a text book for advanced students of accountancy. New York, The Ronald press co. 1911. 392p.

BEST, JOHN WILLIAM

Cost accounts with special references to those of an engineer and ironfounder. Ed. 2. London, Gee & co. 1911. 128p.

BETHKE, WILLIAM

Business organization and management. Chicago, LaSalle extension university, 1918. 24p.

BETTER day's work. Burroughs adding machine company. c1908.

BEXELL, JOHN ANDREW AND W. H. KERR

Business practice and accounts for cooperative stores. Washington, Government printing office, 1916. 56p. (United States. Department of agriculture, bulletin no. 381)

——HECTOR MacPHERSON AND W. H. KERR

Survey of typical cooperative stores in the United States. Washington, Government printing office, 1916.

Digitized by Google

BEXELL, JOHN ANDREW, HECTOR MacPHERSON AND W. H. KERR—*Continued*

32p. (United States. Department of agriculture, bulletin no. 394)

——AND F. G. NICHOLS

Principles of bookkeeping and farm accounts. New York, American book co. c1913. 184p.

BIBLE

Holy Bible. Oxford university press. 1087+324p.

BIBLIOGRAPHIES, INDEXES, CATALOGUES, ETC.

Accountancy library association. Catalogue of accountancy library at recitation rooms of the School of commerce, accounts and finance, Denver, Colorado. Ed. 2. 1910. 63p.

Ball, Sarah B. comp. 1600 business books; arranged by authors, by titles and by subjects; 2d ed., revised and enlarged to 2100 titles by L. H. Morley and S. H. Powell. New York, The H. W. Wilson co. 1917. 232p.

Beckett, Thomas. Accountant's assistant; an index to the accountancy lectures and leading articles reported in "The Accountant," "The Accountant's Journal" and the transactions of the various students' societies and other periodicals during the last 30 years of the nineteenth century, to which is added a list of the principal treaties now in use on each of the 117 subjects. London, Gee & co. 1901. 141p.

Cumulated book index; author, title and subject catalog in one alphabet of books published during 1918. New York, The H. W. Wilson co. 1918.

Faxon, Frederich Winthrop. Annual magazine subject-index 1915-1917; a subject-index to a selected list of American and English periodicals and society publications. Boston, The Boston book co. 1916-1918.

Industrial arts index; subject index to a selected list of engineering and trade periodicals for 1915-1918. New York, The H. W. Wilson co. 1915.

Institute of chartered accountants in England and Wales. Library catalogue, printed for the institute by T. and A. Constable, 1913. 963p.

Public affairs information service. Bulletin of the Public affairs information service, a cooperative clearing house of public affairs information, 1918. New York, The H. W. Wilson co. 1918.

Reader's guide to periodical literature; author and subject index to a selected list of periodicals, 1915-1918. New York, The H. W. Wilson co. 1915-1918.

Digitized by Google

BIBLIOGRAPHIES, INDEXES, CATALOGUES, ETC.
—*Continued*

Scovell, Wellington and company, comp. Selected professional and business books. Boston, Scovell, Wellington & co. c1918. 21p.

United States. Library of Congress. Division of documents. Monthly list of state publications, 1918. Washington, Government printing office, 1918.

United States. Superintendent of Documents. Monthly catalogue, United States public documents, 1918. Washington, Government printing office, 1918.

United States catalog; books in print January 1, 1912; ed. by M. E. Potter. Ed. 3. New York, The H. W. Wilson co. 1912. 2837p.

United States catalog supplement; books in print 1912-1917. New York, The H. W. Wilson co. 1918. 2298p.

See also subdivision Bibliography under various headings, e g. Real estate—Bibliography.

BIOGRAPHICAL DICTIONARIES

Thomas, Joseph. Universal pronouncing dictionary of biography and mythology. Ed. 4, revised. 2v. Philadelphia, J. B. Lippincott co. c1915. 1278+250p.

Who's who in America; a biographical dictionary of notable living men and women of the United States, v.10, 1918-1919; ed. by Albert Nelson Marquis. Chicago, A. N. Marquis & co. 3296p.

BLUIM, J. M.

Accounting system of an ice company. Cleveland, J. M. Bluim, 1911. 104p.

BOATS. See Shipbuilding; Ships and shipping.

BONDS. See Investments.

BONNER, JOSEPH CLAYBAUGH

Farm cost system arranged for the farmer. Toledo, Bonner & co. c1915. 58p.

BOOKKEEPING

Bryant, H. B., H. D. Stratton and S. S. Packard. Bryant & Stratton's counting-house bookkeeping. New York, Ivison, Plinney, Blakeman & co. 1866. 375p.

Cole, William Morse. Bookkeeping, accounting and auditing. Chicago, Washington institute, c1914. 479p. (International business library)

Dicksee, Lawrence Robert. Bookkeeping exercises for accountant students. Ed. 3. London, Gee & co. 1910. 99p.

Digitized by Google

Dicksee, Lawrence Robert. Bookkeeping for accountant students. 3v. London, Gee & co. 1893.

Eaton, Abijah H. Eaton and Burnett revised and improved bookkeeping, corporation, voucher and cost accounting embracing all modern and scientific methods used in business. Baltimore, Eaton & Burnett business college, inc. 1917. 261p.

Geijsbeek, John Bart. Ancient double-entry bookkeeping; Lucas Pacioli's treatise (A.D. 1494—the earliest known writer on bookkeeping) reproduced and tr. with reproductions, notes and abstracts from Manzone, Pietra, Mainardi, Ympyn, Stevin and Dafforne. Denver, John B. Geijsbeek, c1914. 180p.

Goodwin, Joseph Henry. Goodwin's improved book-keeping and business manual. Ed. 28. New York, J. H. Goodwin, 1913. 301p.

Goodyear, Lloyd Earnest. American bookkeeping series. 3 units. Cedar Rapids, Iowa, Goodyear-Marshall publishing co. c1913.

Johnston, J. G. Forms of account books for various classes of business. London, Gee & co. 94p.

Jones, Edward Thomas. Jones's English systems of bookkeeping by single and double entry. Ed. 16. London, Theodore Jones & co. 107p.

Klein, Joseph Jerome. Bookkeeping and accounting. New York, D. Appleton & co. 1917. 453p. (College of the city of New York series in commerce, civics and technology.)

Mair, John. Book-keeping methodiz'd: or, A methodical treatise of merchant-accompts, according to the Italian form, wherein, the theory of the art is fully explained, and reduced to practice, by variety of suitable examples in all the branches of trade. Ed. 4. Edinburgh, W. Sands, A. Kincaid, and A. Donaldson, 1752. 288p.

Mair, John. Book-keeping moderniz'd: or, Merchant-accounts by double entry, according to the Italian form, wherein the theory of the art is clearly explained, and reduced to practice, in copious sets of books, exhibiting all the varieties that usually occur in real business, to which is added a large appendix. Ed. 6. Edinburgh, Bell & Bradfute and William Creech, 1793. 620p.

Miner, George Washington. Bookkeeping; complete course. New York, Ginn & co. c1912. 334p. (Moore and Miner series)

Rittenhouse, Charles Forest. New modern illustrative book-

Digitized by Google

keeping; introductory course. New York, American book co. c1918. 152p.

Rowe, Harry Marc. Bookkeeping and accountancy; complete text presenting the art of bookkeeping in accordance with the principles of modern accountancy. Baltimore, The H. M. Rowe co. c1911. 264p.

Spencer, Enos. Art of modern bookkeeping and accounting. Ed. 4. Louisville, Ky., Enos Spencer, 1911. 444p.

Spicer, Ernest Evan and E. C. Pegler. Bookkeeping and accounts. Ed. 3. London, H. Foulks Lynch & co. 1914. 442p.

Spicer, Ernest Evan and E. C. Pegler. Practical bookkeeping and commercial knowledge. London, H. Foulks Lynch & co. 1912. 342p.

See also Accounting.

BOOKKEEPING by machinery. Elliott-Fisher company, Harrisburgh, Pa. c1918.

BOOKKEEPING for company secretaries. Dicksee, L. R. 1908.

BOOT and shoe costings. Headley, L. C. 1908.

BOUVIER, JOHN

Bouvier's law dictionary and concise encyclopedia. Ed. 3, revised. 3v. Kansas City, Vermont law book co. 1914. 3504p.

BOWERS, GEORGE W.

Approximate weights of square strips—specific gravity 1.00, approximate weights of sheets—specific gravity 1.00, approximate weight of cylinders—specific gravity 1.00, approximate weights of discs 1-64 inch thick. New York, John Wiley & sons, c1917. 4p.

BOWLES, OLIVER

Technology of marble quarrying. Washington, Government printing office, 1916. 174p. (United States. Bureau of mines, bulletin 106; mineral technology 13)
Cost keeping p. 144-67.

BOXES. See Paper boxes.

BRANDEIS, LOUIS DEMBITZ

Scientific management and railroads. New York, Engineering magazine co. 1911. 92p.

Digitized by Google

BREWERIES

Accounting

Harris, William. Brewers' accounts. Ed. 2. London, Howard & Jones, 1899. 235p.

Lanham, Herbert. Brewers' and bottlers' accounts; with a chapter on the licensing act, 1904 by W. C. Northcott. London, Gee & co. 1906. 191p. (Accountants' library, v.44)

Thornton, Frank Weldon. Brewery accounts. New York, The Ronald press co. 1913. 102p. (Ronald accounting series)

BRICKMAKING

Accounting

Fox, William Henry. Brickmakers' accounts. London, Gee & co. 1904. 96p. (Accountants' library, v.34)

BRINTON, WILLARD COPE

Graphic methods for presenting facts. New York, Engineering magazine co. 1914. 371p. (Works management library)

BRISCO, NORRIS ARTHUR

Economics of business. New York, The Macmillan co. 1913. 390p.

Economics of efficiency. New York, The Macmillan publishing co. 1914. 383p.

BRISSENDEN, P. F.

Employment system of the Lake carriers' association. Washington, Government printing office, 1918. 58p. United States. Bureau of labor statistics)

BROAKER, FRANK

American accountants manual, v.1: examination questions prepared by the State board of examiners of expert public accountants appointed by the Board of regents of the University of the state of New York; together with answers in concise form, further elucidated by author's comment upon the technique and expression of modern accountancy. New York, Broaker & Chapman. c1897. 210p.

American accountants' manual, v.1: examination questions prepared by the State boord of examiners of expert public accountants appointed by the Board of regents of the University of the state of New York;

Digitized by Google

BROAKER, FRANK—*Continued*

together with answers in concise form, further elucidated by author's comment upon the technique and expression of modern accountancy. New York, Broaker & Chapman, c1915. 210p.

BROCKWAY, WALTER BELDING

Electric railway accounting; the monthly report, the accounting and the accountant. New York, McGraw-Hill publishing co. 1906. 84p.

BROKERAGE accounts. Todman, F. S. 1916.

BROKERS

Accounting

Callaway, William Dale. Stockbrokers' accounts. London, Gee & co. 1902. 88p. (Accountants' library, v.9)

Todman, Frederick Simson. Brokerage accounts; a treatise on the business of brokerage, its accounting books and records. New York, The Ronald press co. 1916. 338p. (Ronald accounting series)

BROOKS, HOWARD KEYES

Brooks' foreign exchange text book; an elementary treatise on foreign exchange and the monetary systems of the world. Chicago, H. K. Brooks, 1906. 239p.

BROWN, D. J. A. AND EDGAR THOMAS

Investment and loan societies' accounts. London, Gee & co. 1908. 109p.

BROWN, NICOL

Organization of gold mining business with specimens of the departmental report books and the account books. Ed. 2. Glasgow, Duncan Campbell & son, 1903. 220p.

BRUSHES

United States. Tariff commission. Brush industry; commercial and industrial conditions in the United States and in foreign countries—tariff laws affecting brushes—court and treasury decisions. Washington, Government printing office, 1918. 76p.

BRYANT, H. B., H. D. STRATTON AND S. S. PACKARD

Bryant & Stratton's counting-house bookkeeping. New York, Ivison, Plinney, Blakeman & co. 1866. 375p.

BUILDERS. See Contractors and builders.

Digitized by Google

BUILDING AND LOAN ASSOCIATIONS

Rosenthal, Henry S. Building, loan and savings associations; how to organize and successfully conduct them. Ed. 3, revised and enlarged. Cincinnati, American building association news co. 1911. 425p.

Accounting

Brown, D. J. A. and Edgar Thomas. Investment and loan societies' accounts. London, Gee & co. 1908. 109p.

Smith, William Colin, Grant-. Building societies' accounts, specially adapted for permanent societies and societies using interest tables. London, Gee & co. 1903. 104p. (Accountants' library, v.25)

BUNNELL, STERLING HAIGHT

Cost-keeping for manufacturing plants. New York, D. Appleton & co. 1911. 233p.

BURDETT, HENRY

Uniform system of accounts for hospitals and public institutions, orphanages, missionary societies, homes, co-operations, and all classes of institutions with special forms of account, complete sets of books, certain suggested checks upon expenditure, forms of tender, and other aids to economy together with an index of classification whereby every item of expenditure may be dealt with under identical heads by every group of institutions. London, Scientific press, 1903. 103p.

BURDICK, FRANCIS MARION

Essentials of business law. New York, D. Appleton & co. 1903. 285p.

BUREAU OF MUNICIPAL RESEARCH, NEW YORK

Handbook of municipal accounting; prepared by the Metz fund from descriptive and critical data collected and constructive recommendations made. New York, D. Appleton & co. 1913. 318p. (Metz fund handbooks of city business methods)

New York city's department of finance, report on present methods with suggestions for reorganization. New York, Bureau of municipal research. 1908. 254p.

Recent movement for state budget reform, 1911-1917. New York, Bureau of municipal research, 1917. 155p.

BURRITT, ARTHUR WINFIELD and others

Profit sharing; its principles and practice; a collaboration. New York, Harper and brothers, 1918. 328p.

Digitized by Google

BURROUGHS ADDING MACHINE COMPANY

Better day's work at a less cost of time, work and worry to the man at the desk. Detroit, Burroughs adding machine co. c1908. 159p.

BURTON, FRANCIS GEORGE

Engineers' & shipbuilders' accounts. London, Gee & co. 1902. 108p. (Accountants' library, v.14)

BUSINESS

Bethke, William. Business organization and management. Chicago, LaSalle extension university, 1918. 24p.

Brisco, Norris Arthur. Economics of business. New York, The Macmillan co. 1913. 390p.

Cooper, Francis. Financing an enterprise; a manual of information and suggestion for promoters, investors and business men generally. 2v. New York, The Ronald press co. 1906.

Dicksee, Lawrence Robert. Business organization. New York, Longmans, Green & co. 1910. 283p.

Fernley, Thomas A. Price maintenance. Philadelphia, Commerce publishing co. c1912. 311p.

Gerstenberg, Charles W. and W. S. Johnson. Organization and control. New York, Alexander Hamilton institute, c1918. 315p. (Modern business, v.3)

How to finance a business; 202 proved methods of raising capital and using credit. Chicago, A. W. Shaw co. 1912. 128p.

Hurley, Edward Nash. Awakening of business. New York, Doubleday, Page & co. 1916. 240p.

Jenks, Jeremiah Whipple. Business and the government. New York, Alexander Hamilton institute, c1918. 353p. (Modern business, v.24)

Johnson, Joseph French. Business and the man. New York, Alexander Hamilton institute, c1918. 330p. (Modern business, v.1)

Lewis, Elias St. Elmo. Getting the most out of business; observations of the application of the scientific method to business practice. Ed. 5. New York, The Ronald press co. 1916. 515p.

Lough, William Henry. Business finance; a practical study of financial management in private business concerns. New York, The Ronald press co. 1917. 631p.

Roe, Clifford G. Business organizations. Chicago, LaSalle extension university, 1917. 31p.

Digitized by Google

BUSINESS—*Continued*

See also Advertising; Collecting of accounts; Commercial law; Corporations; Credit; Office management; Partnerships; Purchasing; Retail trade; Salesmanship; Scientific management.

BUSINESS and the government. Jenks, J. W. c1918.

BUSINESS and the man. Johnson, J. F. c1918.

BUSINESS correspondence. See Commercial correspondence.

BUSINESS education and accountancy. Haskins, C. W. c1904.

BUSINESS LAW. See Commercial law.

BUSINESS of Finance. Withers, Hartley. c1918.

BUSINESS practice and accounts for cooperative stores. Bexell, J. A. and W. H. Kerr.

BUSINESS record systems book of instruction for retail hardware dealers. Associated advertising clubs of the world. c1917.

BUSINESS record systems book of instructions for retail shoe merchants. Associated advertising clubs of the world. c1916.

BUSINESS statistics. Copeland, M. T. 1917.

BUSINESS training. Haskins, C. W. 1902.

BUTLER, RALPH STARR.

Marketing methods. New York, Alexander Hamilton institute, c1918. 346p. (Modern business, v.5)

BUTTONS

United States. Tariff commission. Button industry; tariff legislation, commercial and industrial conditions in the United States and in foreign countries—court and treasury decisions—statements from associations and leading manufacturers. Washington, Government printing office, 1918. 125p. (Tariff information series no. 4)

C.P.A. examinations. See Examinations.

C.P.A. examinations and how to pass them. Chase, W. A. 1915.

C.P.A. problems and solutions. Morey, Lloyd and W. B. Castenholz, 1918.

Digitized by Google

C.P.A. problems and solutions, 1914. 2v. New York, The Ronald press co. 1915. 346+375p.

v.1. Presenting problems, with solutions, for the following examinations: Pennsylvania, November, 1913; New York, January, 1914; Illinois, May, 1913; Colorado, December, 1913.

v.2. Presenting problems with solutions, for the following examinations: Missouri, December, 1913; Ohio, November, 1913; New York, June 1914; Massachusetts, October, 1914.

C.P.A. problems with solutions, 1915. 2v. New York, The Ronald press co. 1916. 351+361p.

v.1. Presenting problems, with solutions for the following examinations: Wisconsin, April, 1914; Ohio, November, 1914; New York, January, 1915; Pennsylvania, November, 1914.

v.2. Presenting problems, with solutions for the following examinations: Missouri, December, 1914; Illinois, May, 1914; Massachusetts, October, 1915; New York, June, 1915.

CABLE companies. See Telephone and telegraph.

CALDICOTT, OSWALD HOLT

Executorship accounts. Ed. 3. London, Gee & co. 1906. 82p.

CALIFORNIA. STATE BOARD OF ACCOUNTANCY

Information in regard to examinations for certified public accountants. Sacramento, 1918. 23p.

CALLAWAY, WILLIAM DALE

Stockbrokers' accounts, London, Gee & co. 1902. 88p. (Accountants' library, v.9)

CALVERT, ALFRED

Shipping office organisation, management and accounts; a comprehensive guide to the innumerable details connected with the shipping trade; with numerous forms and facsimiles of shipping documents. London, Sir Isaac Pitman & sons. 203p.

CANADIAN chartered accountant; official organ of the Dominion association of chartered accountants, 1911-1918. 518 Continental life building, Toronto, Canada, 1911-1918.

CANE SUGAR. See Sugar.

Digitized by Google

CANNING AND PRESERVING

United States. Federal trade commission. Report on canned foods, general report and canned vegetables and fruits. Washington, Government printing office, 1918. 103p.

CANNON, JAMES GRAHAM

Clearing houses. Washington, Government printing office, 1910. 335p.

CAPITAL AND INCOME. See Capital, profits and dividends.

CAPITAL, PROFITS AND DIVIDENDS

Dicksee, Lawrence Robert. Profits available for dividend. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p. 33-60)

Fisher, Irving. Nature of capital and income. New York, The Macmilllan co. 1912. 427p.

Weiss, William F. Principal and income and some court decisions thereon of interest to the accountancy profession and discussion thereon at the January monthly meeting of the New York state society of certified public accountants, January 17, 1907. 47p.

CARE of estates. Hill, F. T. 1901.

CARMICHAEL, A. W.

Shipbuilding for beginners. Washington, Industrial source department, Emergency fleet corporation. 1918. 25p.

CARPENTER, CHARLES U.

Profit making in shop and factory management. New York, Engineering magazine, 1908. 146p. (Works management library)

CASSELL, RALPH JOSEPH

Art of collecting; a statement of the underlying principles and practices of collecting, with suggestions, form of reports, letters, etc., etc., for the collection manager and the business man. New York, The Ronald press co. 1916. 261p.

CASSELL'S new French dictionary, French-English and English-French. New York, Funk & Wagnalls co. c1903. 616p.

Digitized by Google

CASTENHOLZ, WILLIAM BURTIS

Auditing procedure. Chicago, LaSalle extension university, 1918. 342p.

CATALOGUES. See Bibliographies, indexes, catalogues, etc.

CEMENT

Cost Accounting

Association of American Portland cement manufacturers, Philadelphia. Cost accounting. Philadelphia, Association of American Portland cement manufacturers. 41p.

CENTRAL STATION. See Electricity.

CENTRAL station management and finance. Foster, H. A., 1899.

CENTURY dictionary; an encyclopedic lexicon of the English language. New York, Century co. c1914.

CERTIFICATES

Accountants

Richardson, A. P. ed. Influence of accountants' certificates on commercial credit. New York, American association of public accountants, 1913. 99p.

CERTIFIED public accountant syllabus. New York state. Education department. 1912.

CERTIFIED public accountants. See Accountancy—Law; Accountants; Examinations.

CHAMBERLAIN, JOHN ALDRICH.

Commercial law; a practical manual covering the fundamental principles of law as applied to business in general; with a special reference to common law affecting the more usual commercial transactions. Chicago, American technical society, 1916. 316p. (American accountants' library)

CHAMBERLAIN, LAWRENCE

Principles of bond investment. Ed. 7. New York, Henry Holt & co. 1917. 551p.

CHANTREY, WILLIAM HERBERT

Theatre accounts. London, Gee & co. 1902. 83p. (Accountants' library, v.5)

Digitized by Google

CHAPMAN, R. M.

Municipal accounts; paper read at the annual meeting of the American association of public accountants, New York, 1910. 10p.

CHAPTERS on municipal administration and accounting. Cleveland, F. A. 1909.

CHARLTON, WILLIAM HURST

American mine accounting; methods and forms employed by leading mining companies. New York, McGraw-Hill book co. 1913. 367p.

CHARTERED accountants' charges, and the law relating thereto. Pixley, F. W. 1904.

CHARTERED ACCOUNTANTS OF SCOTLAND.

Official directory, 1898-1918.

Report and accounts, 1915, 1916.

CHASE, HARVEY STUART

National budget; an address before the Massachusetts society of certified accountants, Boston, April 9, 1913. 14p.

Report and recommendations on the examinations of the books of the city departments, together with a statement of the city's debt, Pawtucket, R. I., 1905. 48p.

CHASE, WILLIAM ARTHUR

Auditing and cost accounting. Chicago, LaSalle extension university, 1917. 493p.

C. P. A. examinations and how to pass them. Chicago, LaSalle extension university, 1915. 93p.

CHECK figures and how to use them. Greenup, A. H. 1914.

CHECK NUMBERS

Greenup, Alan H. Check figures and how to use them; ready reckoner calculated in £ s d, 1d to £10 in detail, £10 to £40,000 every page; calculated in metric .01 to 96000.00 detail; calculated in weights 1 lb. to 1 cwt. in detail, 1 cwt. to 1 ton, 1 ton to 80,000 tons. London, Gee & co. 1914. 28p.

CHECKING and auditing system used in the Saint Paul Hotel, St. Paul, Minn. National cash register co. c1912. 69p.

Digitized by Google

CHEESE

Matheson, K. J. and F. R. Cammack. Neuchâtel and cream cheese; farm manufacture and use. Washington, Government printing office, 1918. 35p. (United States. Department of agriculture farmers' bulletin 960)
Cost of manufacture p.15-17.

CHILDS, FRANK HALL

Treatise on American business law. 3v. Chicago, Walton school of commerce, 1916. (Walton series.)
v.1 Elementary law; contracts.
v.2 Agency; partnership.
v.3 Sales, negotiable instruments.

CHITTICK, JAMES

Silk manufacturing and its problems; being a series of papers on important questions of interest to all those engaged in the manufacture and distribution of silks and other textiles. New York, James Chittick, 1913. 432p.

CHURCH, ALEXANDER HAMILTON

Manufacturing costs and accounts. New York, McGraw-Hill book co. 1917. 452p.

Production factors in cost accounting and works management. New York, Engineering magazine, 1910. 187p. (Works management library)

Proper distribution of expense burden. New York, Engineering magazine, 1908. 144p. (Works management library)

Science and practice of management. New York, Engineering co. 1914. 535p. (Works management library)

CHURCH

Accounting

American Unitarian association. Report on church finances and accounting, May 25, 1915. 41p.

Finance

Lawrence, William. Parish finance; paper read at the church congress. Boston, The church militant, 1914. 19p.

CITIES. STATISTICS. See Municipal statistics.

CLAPP, EDWIN J.

Railway traffic. New York, Alexander Hamilton institute, c1918. 349p. (Modern business, v.14)

Digitized by Google

CLARE, GEORGE

A B C of the foreign exchanges; a practical guide. New York, The Macmillan co. 1915. 160p.

CLASSIFIED C. P. A. problems and solutions, 1915. Cox, H. C. 1916.

CLEARING houses. Cannon, J. G. 1910.

CLEVELAND, FREDERICK ALBERT

Bank and the treasury. New York, Longmans, Green & co. 1905. 326p.

Chapters on municipal administration and accounting. New York, Longmans, Green & co. 1909. 361p.

Funds and their uses; a book describing the methods, instruments and institutions employed in modern financial transactions. Revised edition. New York, D. Appleton & co. 1916. 304p.

——AND F. W. POWELL

Railroad finance. New York, D. Appleton & co. 1912. 462p.

Railroad promotion and capitalization in the United States. New York, Longmans, Green & co. 1909. 368p.

CLEVELAND. CHAMBER OF COMMERCE

Industrial profit sharing and welfare work; a report of the committee on industrial welfare; approved by the board of directors, April 10th, 1916. 85p.

CLOAKS AND SUITS. See Clothing.

CLOTHING

Emmet, Boris. Labor survey of Cleveland cloak industry; from the Monthly labor review (Aug. 1918) of the Bureau of labor statistics, United States department of labor. 24p.

Cost accounting

Frankel, Philip. Cost finding in the cloak and suit industry; issued under the direction of the National cloak, suit & shirt mfrs. assn. Cleveland, Ohio, P. Frankel, 1912. 19p.

Costs

United States. Bureau of foreign and domestic commerce. Men's factory-made clothing industry; report of the cost of production of men's factory-made clothing in the

Digitized by Google

United States. Washington, Government printing office, 1916. (Miscellaneous series, no. 34)

United States. Bureau of foreign and domestic commerce. Shirt and collar industries; report on the cost of production of men's shirts and collars in the United States. Washington, Government printing office, 1916. 178p. (Miscellaneous series, no. 36)

United States. Bureau of foreign and domestic commerce. Women's muslin-underwear industry; report of the cost of production of women's muslin-underwear in the United States. Washington, Government printing office, 1915. 184p. (Miscellaneous series, no. 29)

See also Knit goods; Shoes; Textiles.

CLUBS. See Societies, clubs, etc.

COAL. See Coal companies; Mines and mining—Coal.

COAL COMPANIES

Accounting

United States. Fuel Administration. System of accounts for retail coal dealers, November 1, 1917. Washington, Government printing office, 1918. 23p.

COCKE, HUGH GOLDING

Summary of the principal legal decisions affecting auditors; a paper read before the Chartered accountant students society of London on Wednesday, February 20th, 1907. London, Gee & co. 1907. 39p.

CODY, SHERWIN

How to do business by letter. Revised edition. Yonkers-on-Hudson, New York, World book co. 1918. 238p.

COLE, WILLIAM MORSE

Accounts; their construction and interpretation for business men and students of affairs. Revised and enlarged edition. Boston, Houghton, Mifflin co. c1915. 445p.

Bookkeeping, accounting and auditing. Chicago, Washington institute, c1914. 479p. (International business library)

Cost accounting for institutions. New York, The Ronald press co. 1913. 248p. (Ronald accounting series)

Digitized by Google

COLE, WILLIAM MORSE—*Continued*

Problems in the principles of accounting. Cambridge, Harvard university press, 1915. 102p.

Uniform accounting for institutions; reprinted from the Journal of home economics, February, 1912. 50p.

COLLECTING OF ACCOUNTS

Cassell, Ralph Joseph. Art of collecting; a statement of the underlying principles and practices of collecting with suggestions, form of reports, letters, etc., etc., for the collection manager and the business man. New York, The Ronald press co. 1916. 261p.

COLLEGES. See Schools, colleges, etc.

COLLEY, FREDERICK G.

Depreciation of manufacturing plants; reprinted from the Journal of accountancy, 1915. 15p.

COLLIER, WILLIAM MILLER

Law and practice in bankruptcy under the national Bankruptcy act of 1898; fourth edition by William H. Hotchkiss; eleventh edition with amendments of statutes and rules, and all decisions to June 1, 1917, including amendments to Bankruptcy act of February 5, 1903, June 15, 1906, June 25, 1910 and March 2, 1917, by Frank B. Gilbert. Albany, Matthew Bender & co. 1917. 1671p.

COLLIERY accounts. Mann, John and H. G. Judd. 1909.

COLLINS, ARTHUR

Municipal internal audit. Ed. 2. London, Gee & co. 1913. 169p.

COLLVER, CLINTON

How to analyze industrial securities. New York, Moody's investors service, 1917. 204p.

COLORADO. PUBLIC UTILITIES COMMISSION

Uniform system of accounts for electric light and power utilities; first issue effective January 1, 1916. Denver, 1915. 73p.

Uniform system of accounts for gas utilities; first issue effective January 1, 1916. Denver, 1916. 62p.

Uniform system of accounts for water utilities; first issue effective January 1, 1916. Denver, 1916. 71p.

COMMERCE

Day, Clive. History of commerce. New York, Longmans, Green & co. 1917. 640p.

Digitized by Google

COMMERCE—*Continued*

Irving national bank. Foreign trade thought of 1918; excerpts from addresses delivered at the fifth national foreign trade convention, Cincinnati, Ohio, April 18-20, 1918. New York, Irving national bank, 1918. 75p.

United States. Bureau of foreign and domestic commerce. Methods of computing values in foreign trade statistics, by J. J. Kral, translator. Washington, Government printing office, 1917. 23p. (Miscellaneous series no. 59.)

United States. Bureau of foreign and domestic commerce. Monthly summary of foreign commerce of the United States. Washington, Government printing office, 1918.

United States. Bureau of foreign and domestic commerce. Trade of the United States with the world 1916 and 1917. Washington, Government printing office, 1918. 112p.

Zimmermann, Erick W. and W. C. Clark. Foreign trade and shipping. New York, Alexander Hamilton institute, c1918. 356p. (Modern business, v.5)

See also Ships and shipping.

Great Britain

Great Britain. Committee on commercial and industrial policy. Final report of the committee on commercial and industrial policy after the war. London, His Majesty's stationery office, 1918. 81p.

Great Britain. Statistical office of the customs and excise department. Annual statement of the trade of the United Kingdom with foreign countries and British possessions 1917 compared with the four preceding years. 2v. London, His Majesty's stationery office, 1915.

COMMERCIAL & financial chronicle, 1903-1918. New York, William B. Dana co. 1903-1918.

COMMERCIAL CORRESPONDENCE

Cody, Sherwin. How to do business by letter. Revised edition. Yonkers-on-Hudson, New York, World book co. 1918. 238p.

Gardner, Edward Hall. Effective business letters; their requirements and preparation, with specific directions for the various types of letters commonly used in business. Ed. 2. New York, The Ronald press co. 1918. 420p.

McJohnston, Harrison. Business correspondence. New York, Alexander Hamilton institute, c1918. 322p. (Modern business, v.12)

COMMERCIAL digest and business forms. McMaster, J. S. 1902.

Digitized by Google

COMMERCIAL LAW

Burdick, Francis Marion. Essentials of business law. New York, D. Appleton & co. 1903. 285p.

Chamberlain, John Aldrich. Commercial law; a practical manual covering the fundamental principles of law as applied to business in general; with a special reference to common law affecting the more usual commercial transactions. Chicago, American technical society, 1916. 316p. (American accountants' library)

Childs, Frank Hall. Treatise on American business law. 3v. Chicago, Walton school of commerce, 1916. (Walton series)

v.1 Elementary law; contracts.
v.2 Agency; partnership.
v.3 Sales, negotiable instruments.

Conyngton, Thomas. Business law; a working manual of everyday law. New York, The Ronald press, 1918. 535p.

Huffcut, Ernest Wilson. Elements of business law; with illustrative examples and problems, revised by George Gleason Bogert. Boston, Ginn & co. c1917. 319p.

McMaster, James Smith. Commercial digest and business forms New York, Commercial book co. 1902. 594p.

Parsons, Theophilus. Laws of business for all the states and territories of the Union and the Dominion of Canada, with forms and directions for all transactions; and abstracts of the laws of all the states and territories on various topics. New revised edition. Syracuse, N. Y. Watson Gill, 1898. 864p.

Sullivan, John James. American business law with legal forms. Ed. 2. New York, D. Appleton & co. 1917. 433p.

Tipson, Frederick Samson. Commercial law. New York, Frederick S. Tipson, c1903. 126p.

See also Bankruptcy; Corporation law; Negotiable instruments; Probate law and practice; also subdivision Law under various headings, e.g. Accountancy-Law.

COMMERCIAL PAPER. See Negotiable instruments.

COMMERCIAL paper and bills of exchange of the world; a review of the general methods observed in discounting commercial paper and bills of exchange throughout the world, with a special reference to bank acceptances, also a brief history of the origin and development of commercial paper. New York, Banking law journal, c1915. 70p.

Digitized by Google

COMMERCIAL valuation of railway operating property in the United States: 1904. United States. Bureau of census. 1905.

COMPANIES. See Corporations.

COMPANIES. (consolidation) act, 1908. 180p.

COMPARATIVE depreciation tables. Dicksee, L. R. 1909.

CONANT, CHARLES ARTHUR

History of modern banks of issue; with an account of the economic crisis of the nineteenth century and the crisis of 1907. Ed. 4, revised and enlarged. New York, G. P. Putnam's sons, c1909. 751p.

CONLIN, JOHN A. and others

Income and federal tax reports. New York, Prentice-Hall inc. c1918. 704p.

CONNECTICUT. STATE BOARD OF ACCOUNTANCY

Circular of information for intending applicants for certificates as certified public accountants, 1913. 8p.

CONTENTS and mode of stating executors' accounts. Loomis, J. R. 1907.

CONTRACTORS AND BUILDERS

Hauer, Daniel Jacob. Modern management as applied to construction. New York, McGraw-Hill book co. 1918. 194p.

Accounting

Walbank, John Arthur. Builders' accounts. London, Gee & co. 1901. 75p. (Accountants' library, v.3)

Cost Accounting

Allen, Leslie H. Cost accounting on construction work with a description of the system used by the Aberthaw construction company; reprinted from the Journal of the Boston society of civil engineers, v.1, No. 3. March, 1914. 45p.

Gillette, Halbert Powers and R. T. Dana. Cost keeping and management engineering; a treatise for engineers, contractors and superintendents engaged in the management of engineering construction. New York, Clark book co. 1916. 346p.

Walker, Frank Rabold. Practical cost keeping for contractors; a book giving a system of accurate cost keeping and

Digitized by Google

CONTRACTORS AND BUILDERS—COST ACCOUNTING —*Continued*

the methods used for adapting it to all classes of construction work. Chicago, Frank R. Walker, 1916. 273p.

Walker, Frank Rabold. Practical cost keeping for contractors; a book giving a system of accurate cost keeping and the methods used for adapting it to all classes of construction work. Ed. 2, revised. Chicago, Frank R. Walker, 1918. 275p.

Walker, Frank Rabold. Practical "standardized" forms for contractors. Chicago, Frank R. Walker.

Costs

Gillette, Halbert Powers. Handbook of cost data for contractors and engineers; a reference book giving methods of construction and actual costs of materials and labor on numerous engineering works. Ed. 2. New York, McGraw-Hill book co. 1910. 1854p.

CONTRACTS

United States. Department of commerce. Uniform contracts and cost accounting definitions and methods; recommendations by Inter-departmental conference consisting of delegates from the departments of war, navy and commerce, the Federal trade commission and the Council of national defense. Washington, Government printing office, 1917. 45p.

See also Commercial law.

CONWAY, THOMAS AND E. M. PATTERSON

Operation of the New bank act. Philadelphia, J. B. Lippincott co. c1914. 431p.

CONYNGTON, THOMAS

Business law; a working manual of everyday law. New York, The Ronald press, 1918. 535p.

Corporate organization and management; revised by H. Potter. Ed. 4. New York, The Ronald press co. 1918. 778p.

Manual of corporate management; containing forms, directions, and information for the use of lawyers and corporation officials. New York, The Ronald press co. 1903. 331p.

COOK, CHARLES B.

Factory management. Detroit, Book-keeper publishing co. 1906. 215p.

COOPER, FRANCIS

Financing an enterprise; a manual of information and sug-

Digitized by Google

COOPER, FRANCIS—*Continued*

gestion for promoters, investors and business men generally. 2v. New York, The Ronald press co. 1906.

COOPERATIVE organization business methods. Kerr, W. H. and G. A. Nahstoll. 1915.

COOPERATIVE STORES

Bexell, John Andrew, Hector Macpherson and W. H. Kerr. Survey of typical cooperative stores in the United States. Washington, Government printing office, 1916. 32p. (United States. Department of agriculture, bulletin no. 394)

Accounting

Bexell, John Andrew and W. H. Kerr. Business practice and accounts for cooperative stores. Washington, Government printing office, 1916. 56p. (United States. Department of agriculture, bulletin no. 381)

Sugden, Frederick H. Co-operative societies' accounts. London, Gee & co. 1902. 114p. (Accountants' library, v.6)

See also Retail trade.

CO-PARTNERSHIP and profit-sharing. Williams, Aneurin. 1913.

COPE, EDWARD A. AND H. W. H. ROBINS

Solicitor's office organisation management and accounts. London, Sir Isaac Pitman & sons. 166p.

COPELAND, MELVIN THOMAS

Business statistics. Cambridge, Harvard university press, 1917. 696p. (Harvard business studies)

Cotton manufacturing industry of the United States. Cambridge, Harvard university, 1912. 415p.

CORN EXCHANGE NATIONAL BANK, PHILADELPHIA

Complete text and analysis of the Federal farm loan act, approved July 17, 1916. Philadelphia, Corn exchange national bank, 1916. 40p.

CORPORATE promotions and reorganizations. Dewing, A. S. 1914.

CORPORATION LAW

National association of manufacturers of the United States of America. State laws affecting corporations. New York, National association of manufacturers of the United States of America, c1918. 20p.

Digitized by Google

CORPORATION LAW—*Continued*

Parker, John Scott. Where and how; a corporation hand book and comparative digest of the laws of Delaware, Maine, Massachusetts, New Jersey, New York and Pennsylvania, relating to the formation, regulation and taxation of business corporations. Ed. 5, revised. New York, Brown-Green co. c1914. 264p.

Rahill, J. J. Corporation accounting and corporation law; a complete exposition of the science of corporation accounting both in theory and practice, with digest of the corporation laws of all the states and a valuable treatise on stock exchange. Fresno, Cal., J. J. Rahill, 1899. 192p.

Sears, John Harold. Trust estates as business companies. Detroit, Counselors publishing co. c1912. 387p.

United States. Bureau of corporations. Report of the commissioner of corporations on the state laws concerning foreign corporations. Washington, Government printing office, 1915. 238p.

White, Frank, White on corporations. Ed. 5. New York, Baker, Voorhis & co. 1904. 1189p.

Great Britain

Companies (consolidation) act, 1908. 180p.

See also Bankruptcy; Commercial law; Taxation; also subdivision Law under various headings, e.g. Partnerships-Law.

CORPORATION TRUST COMPANY

Income tax service, 1918. New York, Corporation trust company, 1918.

New York state income tax on manufacturing and mercantile corporations. New York, Corporation trust company. 20p.

War tax service. New York, Corporation trust company, c1918.

CORPORATIONS

Conyngton, Thomas. Corporate organization and management; revised by H. Potter. Ed. 4. New York, The Ronald press co. 1918. 778p.

Conyngton, Thomas. Manual of corporate management; containing forms, directions, and information for the use of lawyers and corporation officials. New York, The Ronald press co. 1903. 331p.

Knox, George Walter. Companies. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p.61-92)

Digitized by Google

Sullivan, John James. American corporations; the legal rules governing corporate organization and management with forms and illustrations. New York, D. Appleton & co. 1916. 455p.

Wood, William Allen. Modern business corporations including the organization and management of private corporations with financial principles and practices; summaries of decisions of the courts elucidating the law of private business corporations, explanations of the acts of promoters, directors, officers and stockholders of corporations and forms of procedure illustrative of the formation, organization, operation and consolidation of corporations. Ed. 2. Indianapolis, The Bobbs-Merrill co. 1906. 600p.

See also Bankruptcy; Corporation law; Trusts.

Accounting

Bennett, Robert Joseph. Corporation accounting. New York, The Ronald press co. 1917. 563p.

Dicksee, Lawrence Robert. Bookkeeping for company secretaries. Ed. 4. London, Gee & co. 1908. 184p.

Dudley, George Osgood. Corporation accounting; including exercises in special accounting problems of the large corporation. Saginaw, Michigan, The F. H. Bliss publishing co. 86p.

Keister, David Armel. Corporation accounting and auditing; a practical treatise on higher accounting. Ed. 9. Cleveland, Burrows brothers co. 1901. 525p.

Racine, Samuel Frederick. Graded corporation problems. Seattle, Western institute of accountancy, commerce and finance, c1914.

Rahill, J. J. Corporation accounting and corporation law; a complete exposition of the science of corporation accounting both in theory and practice, with a digest of the corporation laws of all the states and a valuable treatise on stock exchanges. Fresno, Cal., J. J. Rahill, 1899. 192p.

Finance

Greene, Thomas Lyman. Corporation finance. New York, G. P. Putnam's sons, 1897. 181p.

Investment bankers' association of America. Courses of study in corporation finance and investment. New York, Doubleday, Page & co. 1917. 170p.

Lyon, Walter Hastings. Corporation finance. Boston, Houghton, Mifflin co. c1912. 327p.

Digitized by Google

Mead, Edward Sherwood. Corporation finance. Revised ed. New York, D. Appleton & co. 1915. 478p.

Stetson, Francis Lynde and others. Some legal phases of corporate financing, reorganization and regulation. New York, The Macmillan co. 1917. 389p.

Walker, William Homer and F. W. Field. Corporation finance. New York, Alexander Hamilton institute, c1918. 346p. (Modern business, v.11)

Statistics

Reports of special companies.

CORRECT accounting a fundamental basis for regulation and taxation. Foote, A. R. 1909.

COST ACOUNTING. See Costs, factory accounts, etc.

COST finding. Kimball, D. S. c1918.

COST finding in the cloak and suit industry. Frankel, Philip. 1912.

COST of manufactures. Metcalfe, Henry, 1885.

COST of production. Wild, J. A. 1909.

COST of production of apples in the Payette valley. Thomson, S. M. and G. H. Miller. 1918.

COST-PLUS CONTRACTS. See Contracts.

COST-PLUS contracts; cost analysis for wooden ships. United States shipping board. Emergency fleet corporation, 1915.

COST reports for executors as a means of plant control. Franklin, B. A. c1912.

COSTS and sources of farm-mortgage loans in the United States. Thompson, C. W. 1916.

COSTS of power and local transport. Webner, F. E. 1917.

COSTS, FACTORY ACCOUNTS, ETC.

Arnold, Horace Lucia. Factory manager and accountant; some examples of the latest American factory practice. New York, Engineering magazine, 1903. 431p.

Baillet, Henry F. Overhead expense and percentage methods; a lecture on the cost of doing business, explaining how to find it and what to do with it when found, with practical examples of its use taken from actual business experiences. New York, David Williams co. 1915. 128p.

Digitized by Google

Baugh, Frederick Henry. Principles and practice of cost accounting for accountants, manufacturers, mechanical engineers, teachers and students. Baltimore, F. H. Baugh, 1915. 194p.

Best, John William. Cost accounts with special references to those of an engineer and ironfounder. Ed. 2. London, Gee & co. 1911. 128p.

Bunnell, Sterling Haight. Cost-keeping for manufacturing plants. New York, D. Appleton & co. 1911. 233p.

Chase, William Arthur. Auditing and cost accounting. Chicago, LaSalle extension university, 1917. 493p.

Church, Alexander Hamilton. Manufacturing costs and accounts. New York, McGraw-Hill book co. 1917. 452p.

Church, Alexander Hamilton. Production factors in cost accounting and works management. New York, Engineering magazine, 1910. 187p. (Works management library)

Church, Alexander Hamilton. Proper distribution of expense burden. New York, Engineering magazine, 1908. 144p. (Works management library)

Denham, Robert Scudder. Fundamentals of cost and profit calculation; a vigorous discussion of the vital elements of business. Cleveland, Cost engineer publishing co. 1918. 120p.

Dicksee, Lawrence Robert. Fundamentals of manufacturing costs. London, Gee & co. 1917. 42p.

Eggleston, DeWitt Carl. Problems in cost accounting. New York, D. Appleton & co. 1918. 349p. (College of the city of New York series in commerce, civics and technology)

Elbourne, Edward T. Factory administration and accounts; a book of reference with tables and specimen forms, for managers, engineers and accountants; with contributions on the General problems of industrial works design by Andrew Home-Morton and Financial accounts by John Maughfling. London, Longmans, Green & co. 1918. 638p.

Evans, Holden A. Cost keeping and scientific management. New York, McGraw-Hill book co. 1911. 260p.

Ferguson, William Burder. Estimating the cost of work; with special reference to unstandardized operations, as in jobbing shops or repair work. New York, Engineering magazine co. 1915. 169p. (Works management library)

Ficker, Nicholas Thiel. Shop expense analysis and control. New York, Engineering magazine co. 1917. 236p. (Industrial management library)

Franklin, Benjamin Alvey. Cost reports for executors as a

Digitized by Google

means of plant control. New York, Engineering magazine co. c1912. 149p.

Garcke, Emile and J. M. Fells. Factory accounts; their principle and practice. London, Crosby, Lockwood and son, 1893. 264p.

Garry, Henry Stanley. Multiple cost accounts. London, Gee & co. 1906. 97p. (Accountants' library, v.42)

Garry, Henry Stanley. Process cost accounts. London, Gee & co. 1908. 152p. (Accountants' library, v.49)

Gillette, Halbert Powers and R. T. Dana. Cost keeping and management engineering; a treatise for engineers, contractors and superintendents engaged in the management of engineering construction. New York, Clark book co. 1916. 346p.

Hawkins, Leslie Whittem. Cost accounts; an explanation of principles and a guide to practice. London, Gee & co. 1912. 124p.

Kent, William. Bookkeeping and cost accounting for factories. New York, John Wiley & sons, 1918. 261p.

Kimball, Dexter Simpson. Cost finding. New York, Alexander Hamilton institute, c1918. 338p. (Modern business, v.10)

Lewis, Elias St. Elmo. Efficient cost keeping; a study of the most efficient applications of cost keeping principles to certain types of management. Ed. 3. Detroit, Burroughs adding machine co. 1914. 256p.

Mitchell, George Adam. Single cost accounts. London, Gee & co. 1907. 160p. (Accountants' library, v.47)

Moxey, Edward Preston. Principles of factory cost keeping. New York, The Ronald press co. 1918. 102p.

National gas engine association. Addresses and reports given at the cost accounting session, ninth annual meeting, Chicago, Ill., June 27, 28, 29, 1916. Lakemont, N. Y., National gas engine association, 1916. 64p.

Neville, Charles. Necessity for cost accounting. 5 typewritten pages.

Neville, Charles. Uniform cost methods; an address before the Package club, April 12, 1915. 8p.

Nicholson, Jerome Lee. Cost accounting, theory and practice. New York, The Ronald press co. 1917. 341p. (Ronald accounting series)

Nicholson, Jerome Lee. Factory organization and costs. New York, Kohl technical publishing co. 1909. 410p.

Nicholson, Jerome Lee and J. F. D. Rohrbach. Cost accounting. New York, The Ronald press co. 1919. 576p.

Digitized by Google

Nisbet, Andrew Gow. Terminal cost accounts. London, Gee & co. 1906. 53p. (Accountants' library, v.46)

Parkhurst, Frederic Augustus. Predetermination of true costs and relatively true selling prices. New York, John Wiley & sons, 1916. 96p.

Ridgway, Arthur Cilford. Cost accounting in principle and practice. London, Sir Isaac Pitman & sons. 110p.

Scovell, Clinton Homer. Cost accounting and burden application. New York, D. Appleton & co. 1916. 328p.

Thompson, Clarence Bertrand. How to find factory costs. Chicago, A. W. Shaw co. c1916. 191p.

United States. Department of commerce. Uniform contracts and cost accounting definitions and methods; recommendations by Interdepartmental conference consisting of delegates from the departments of war, navy and commerce, the Federal trade commission and the Council of national defense. Washington, Government printing office, 1917. 45p.

United States. Federal trade commission. Fundamentals of a cost system for manufacturers. Washington, Government printing office, 1916. 31p.

Webner, Frank Erastus. Costs of power and local transport. Chicago, La Salle university, 1917. 27p.

Webner, Frank Erastus. Factory accounting. Chicago, LaSalle university, 1917. 345p.

Webner, Frank Erastus. Factory costs; a work of reference for cost accountants and factory managers. New York, The Ronald press, 1911. 611p.

Wildman, John Raymond. Principles of cost accounting. New York, New York university press co. 1914 96p.

Woods, Clinton Edgar. Uniform accounting methods for industrials. New York, The Ronald press, 1917. 484p.

See also Accounting; Scientific management; also subdivision Cost accounting and Costs under various headings, e.g. Bank and banking-Cost accounting.

COTTON

Copeland, Melvin Thomas. Cotton manufacturing industry of the United States. Cambridge, Harvard university, 1912. 415p.

United States. Bureau of labor statistics. Wages and hours of labor in cotton goods manufacturing and finishing, 1916. Washington, Government printing office, 1918. 258p.

Digitized by Google

COTTON—*Continued*

Accounting

Moss, William. Cotton spinning companies accounts. London, Gee & co. 1905. 147p. (Accountants' library, v.39)

Cost Accounting

Hardman, Arthur H. Production costs in cotton spinning mills. Manchester, England, Emmott & co. 1912. 119p.

Nichols, Henry Wyman. Method of determining costs in a cotton mill. New Bedford, E. Anthoney & sons, 1915. 115p.

See also Textiles; Warehouses.

COTTON MACHINERY

Costs

United States. Bureau of foreign and domestic commerce. Cotton-spinning machinery industry; report on the cost of production of cotton-spinning machinery in the United States. Washington, Government printing office, 1916. 99p. (Miscellaneous series, no. 37)

COTTON spinning companies accounts. Moss, William. 1905.

COTTON-SPINNING machinery industry. United States. Bureau of foreign and domestic commerce. 1916.

COUNTING-HOUSE bookkeeping. Bryant, H. B., H. D Stratton and S. S. Packard. 1866.

COUNTRY banker. Rae, George. 1886.

COURSE of bond prices. Mott, H. S. 1918.

COURSES of study in corporation finance and investment. Investment bankers' association of America. 1917.

COX, HENRY CLAY

Classified C. P. A. problems and solutions, 1915; covering the more important questions given in the 1915 examinations of the following states: Arkansas, Delaware, Florida, Kansas, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, Nevada, New York, Ohio, Oregon, Pennsylvania, South Carolina, Washington, Wisconsin. New York, The Ronald press co. 1916. 414p.

CRABB, GEORGE

English synonyms. Revised ed. New York, Harper and brothers, c1917. 769p. (Centennial edition)

Digitized by Google

CRAMER, J. ARTHUR

Filing department. New York, Bankers publishing co. 1917. 110p.

CRANDELL, JOHN CHESTER AND M. F. CRANDELL

Manual of household accounts; including complete instructions, illustrative figures and forms for actual use covering three years. Boston, Whitcomb & Barrows, 1917. 24p.

CRAWFORD, JOHN JAY

Negotiable instruments law, from the draft prepared for the commissioners on uniformity of laws; the full text of the law as enacted, with copious annotations. Ed. 4. New York, Baker, Voorhis & co. 1916. 290p.

CREAMERIES. See Dairying.

CREDIT

Hagerty, James Edward. Mercantile credit. New York, Henry Holt & co. 1913. 382p.

Kniffin, William Henry. Commercial paper, acceptances and the analysis of credit statements; a practical treatise on commercial paper, with particular reference to the processes by which the credit risk is determined where such instruments are purchased as a bank investment. New York, Bankers publishing co. 1918. 162p.

Prendergast, William Ambrose. Credit and its uses. New York, D. Appleton & co. 1916. 361p.

Skinner, Edward M. and Stephen Gilman. Credits. Chicago, LaSalle extension university, 1918. 110p.

Wahlstad, Peter P. and W. S. Johnson. Credit and the credit man. New York, Alexander Hamilton institute, c1918. 342p. (Modern business, v.8)

See also Agriculture-Credit; Banks and banking; Loans; Negotiable instruments.

CREDIT and its uses. Prendergast, W. A. 1916.

CREDIT and the credit man. Wahlstad, P. P. and W. S. Johnson. c1918.

CUMULATED book index; author, title and subject catalog in one alphabet of books published during 1918. New York, The H. W. Wilson co. 1918.

CURRENCY. See Money.

CUTFORTH, ARTHUR EDWIN

Audits. London, Gee & co. 1914. 238p.

Digitized by Google

CUTFORTH, ARTHUR EDWIN—*Continued*

Treatment of fluctuating currency in accounts. London, Gee & co. 1910. 56p.

CYCLOPEDIA of commerce, accountancy, business administration. 10v. Chicago, American school of correspondence, 1910.

DAGGETT, STUART. Railroad reorganization. Cambridge, Harvard university press. c1908. 404p.

DAIRYING

Accounting

Humphrey, John Regester and G. A. Nahstoll. Accounting records for country creameries. Washington, Government printing office, 1917. 37p. (United States. Department of agriculture, bulletin no. 559)

Rowland, Frederick. Dairy accounts. London, Gee & co. 1904. 114p. (Accountants' library, v.33)

Cost Accounting

Larson, Carl William. Milk production cost accounts; principles and methods. New York, Columbia university press, 1916. 60p.
Bibliographhy p.55-60.

DALY, RICHARD RYLAND

Shipping accounts. London, Gee & co. 1905. 97p. (Accountants' library, v.40)

DARTMOUTH COLLEGE

Addresses and discussions at the conference on scientific management held October 12, 13, 14, 1911. Hanover, N.H., The Amos Tuck school of administration and finance, 1912. 388p.

DAVENPORT, HERBERT JOSEPH

Economics of enterprise. New York, The Macmillan co. 1916. 544p.

DAVENPORT, REGINALD ARTHUR

Railroad traveling auditor's work and methods, theory and practice; treats fully and authoritatively upon the subject of auditing station accounts at stations. San Francisco, R. A. Davenport, c1912. 66p.

DAVIES, E. P.

Finances of Great Britain and Germany. London, T. Fisher Unwin. 61p.

Digitized by Google

DAVIS, ALBERT EUGENE

How to find costs in printing. New York, Oswald publishing co. 1914. 120p.

DAWSON, SIDNEY STANLEY

Accountant's compendium. London, Gee & co. 1898. 431p.

——AND R. C. DE ZOUCHE

Partnership accounts. London, Gee & co. 1913. 176p.

——AND H. R. GRAVES

Accounts of trustees, liquidators, and receivers, London, Gee & co. 1905. 125p. (Accountants' library, v.41)

DAY, CLARENCE MUNRO

Accounting practice. New York, D. Appleton & co. 1915. 318p.

Silk mill costs. New York, Clarence M. Day, 1912. 70p.

DAY, CLIVE. History of commerce. New York, Longmans, Green & co. 1917. 640p.

DEAN, STUART

Shop and foundry management. New York, David Williams co. 1913. 220p.

DE BOWER, HERBERT FRANCIS

Advertising principles. New York, Alexander Hamilton institute, c1918. 330p. (Modern business, v.6)

DENHAM, ROBERT SCUDDER

Fundamentals of cost and profit calculation; a vigorous discussion of the vital elements of business. Cleveland, Cost engineer publishing co. 1918. 120p.

Manual of cost engineering and estimating for paper box manufacturers. Cleveland, Robert S. Denham, 1917. 316p.

DENNIS, WILLIAM HENRY and LEO GREENDLINGER

Graded accounting problems. 3v. New York, New York university school of commerce, accounts and finance, 1909.

DEPARTMENT STORES

Accounting

Accounting for department stores. Detroit, Book-keeper publishing co. 1900. 56p.

Digitized by Google

Schreffler, Robert Bruce. Department store statistics with the aid of the slide rule. Chicago, Robert B. Schreffler, c1914. 140p.

Sweetland, Charles Augustus. Department store accounts. Chicago, American school of correspondence, 1913. 118 + 61p.

See also Retail trade.

DE PAULA, FREDERIC RUDOLF MACKLEY

Principles of auditing; a practical manual for students and practitioners. London, Sir Isaac Pitman & sons. 207p.

DEPRECIATION

Colley, Frederick G. Depreciation of manufacturing plants; reprinted from the Journal of accountancy, 1915. 15p.

Dicksee, Lawrence Robert. Comparative depreciation tables. Ed. 2. London, Gee & co. 1909. 25p.

Dicksee, Lawrence Robert. Depreciation, reserves and reserve funds. London, Gee & co. 80p. (Accountants' library, v.26)

Grunsky, Carl Ewald and C. E. Grunsky, jr. Valuation, depreciation and the rate-base. New York, John Wiley & sons, 1917. 387p.

Leake, Percy Dewe. Depreciation and wasting assets and their treatment in computing annual profit and loss. London, Sir Isaac Pitman & sons, 1917. 233p.

Loomis, Suffern & Fernald. Depreciation and obsolescence, as governed by federal income tax regulations. New York, Loomis, Suffern & Fernald, c1918. 24p.

Matheson, Ewing. Depreciation of factories, mines and industrial undertakings and their valuation. Ed. 2. New York, Spon & Chamberlain, 1893. 143p.

Saliers, Earl Adolphus. Depreciation in theory and practice. Chicago, LaSalle extension university, 1917. 27p.

Saliers, Earl Adolphus. Principles of depreciation. New York, The Ronald press co. 1916. 200p. (Ronald accounting series)

Tiffany, H. S. Tiffany's digest of depreciations with the addition of numerous tables, formulas and rules for the use of architects, builders, contractors, machinists and insurance adjusters. Ed. 28. Chicago, H. S. Tiffany & co. c1890. 76p.

See also Valuations; also subdivision Depreciation under the various heading, e.g. Groceries-Depreciation.

Digitized by Google

DESCRIPTION and illustrations of a uniform system of accounts designed for the use of private charitable institutions receiving money from the city of New York. Patterson, Teele & Dennis.

DETECTION of frauds. Benington, Harold. c1917.

DEWEY, DAVIS RICH

Financial history of the United States. Ed. 6. New York, Longmans, Green & co. 1918. 550p.

DEWING, ARTHUR STONE

Corporate promotions and reorganizations. Cambridge, Harvard university press, 1914. 615p. (Harvard economic studies, v.10)

DICKINSON, ARTHUR LOWES

Accounting practice and procedure. New York, The Ronald press company, 1917. 315p.

Accounting practice and procedure; a paper to be presented at the annual meeting of the American association of public accountants, Atlantic City, New Jersey, October 20-23, 1908. 47p.

DICKSEE, LAWRENCE ROBERT

Advanced accounting; with an appendix on the law relating to accounts by J. E. G. de Montmorency. Ed. 5. London, Gee & co. 1916. 571 p.

Auctioneers' accounts. London, Gee & co. 1901. 79p. (Accountants' library, v.2)

Auditing; a practical manual for auditors. Ed. 2, revised and enlarged. London, Gee & co. 1895. 579p.

Auditing; a practical manual for auditors; ed. by Robert H. Montgomery. Authorized American edition. New York, R. H. Montgomery, 1909. 385p.

Auditing; a practical manual for auditors; ed. by Robert H. Montgomery. Authorized American edition, revised and enlarged. New York, The Ronald press co. 1909. 586p.

Bookkeeping exercises for accountant students. Ed. 3. London, Gee & co. 1910. 99p.

Bookkeeping for accountant students. 3v. London, Gee & co. 1893.

Bookkeeping for company secretaries. Ed. 4. London, Gee & co. 1908. 184p.

Business organization. New York, Longmans, Green & co. 1910. 283p.

Digitized by Google

DICKSEE, LAWRENCE ROBERT—*Continued*

Comparative depreciation tables. Ed. 2. London, Gee & co. 1909. 25p.

Depreciation, reserves, and reserve funds. Ed. 3. London, Gee & co. 1912. 80p. (Accountants' library, v.26)

Fundamentals of manufacturing costs. London, Gee & co. 1917. 42p.

Hotel accounts. London, Gee & co. 1905. 76p. (Accountants' library, v.37)

Machinery as an aid to accountancy. London, Gee & co. 1916. 19p.

Mines accounting and management. London, Gee & co. 1914. 100p.

Office machinery and appliances; a handbook for office managers. Ed. 2. London, Gee & co. 1918. 154p.

Profits available for dividend. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p.35-60)

Solicitors' accounts. London, Gee & co. 1902. 84p. (Accountants' library, v.12)

——AND H. E. BLAIN

Office organization and management. Ed. 4. London, Pitman & sons, 1917. 306p.

——AND FRANK TILLYARD

Goodwill and its treatment in accounts. Ed. 3. London, Gee & co. 1906. 168p.

DICTIONARIES

Cassell's new French dictionary, French-English and English-French. New York, Funk & Wagnalls co. c1903. 616p.

Century dictionary; an encyclopedic lexicon of the English language. New York, Century co. c1914.

Funk & Wagnalls new standard dictionary of the English language. Complete in one volume. New York, Funk & Wagnalls co. 1913. 2916p.

Lyons, Daniel. American dictionary of the English language. New York, P. F. Collier & son, c1908. 1016p.

Macdonald, George Robert. Spanish-English and English-Spanish commercial dictionary of the words and terms used in commercial correspondence which are not given in the dictionaries in ordinary use; compound phrases, idiomatic and technical expressions, etc. Philadelphia, David McKay, 644p.

Digitized by Google

DIEMER, HUGO

Factory organization and administration. Ed. 2. New York, McGraw-Hill book co. 1914. 378p.

Industrial organization and management. Chicago, LaSalle extension university, 1917. 291p.

Manufacturing organization. Chicago, LaSalle extension university, 1917. 18p.

DIGEST of depreciations. Tiffany, H. S. c1890.

DIRECTORIES

Directory of directors in the city of New York, 1917-1918. New York, Directory of directors co. 1918.

Rand, McNally & co. Bankers' directory and list of attorneys, January 1918. Chicago, Rand, McNally & co. c1918. 2111p.

DIRECTORY of directors in the city of New York, 1917-1918. New York Directory of directors co. 1918.

DISCUSSION in reference to maintenance and depreciation charges in accounts of public service corporations before "The Incorporated public accountants of Massachusetts," April 11, 1907. 32p.

DIVIDENDS. See Capital, profits and dividends.

DOCKS. See Wharves.

DOCTORS. See Physicians.

DOMESTIC and foreign exchange. Patterson, E. L. S. c1917.

DOUBLEDAY, PAGE & COMPANY

Geographical manual and new atlas; ed. by C. O. S. Mawson. New York, Doubleday, Page & co. 1918. p392.

DOWLER, FRANK AND E. M. HARRIS

Auditing, accounting and banking; a manual for accountants, advanced book-keeping students and business men. London, Sir Isaac Pitman & sons. 319p.

DRAFT of a standard C. P. A. law; an act to create a state board of accountancy, and prescribe its duties and powers; to provide for the examination of and issuance of certificates to qualified applicants, with the designation of certified public accountant and to provide the penalty for violations of the provisions

Digitized by Google

thereof; approved September, 1916, by the Institute of accountants in the United States of America. 4p.

DRAPERS', dressmakers' and milliners' accounts. Richardson, G. H. 1904.

DRAPERY business organization, management and accounts. Bayley, J. E.

DRURY, HORACE BOOKWALTER

Scientific management; a history and criticism. Ed 2, revised. New York, Longmans, Green & co. 1918. 222p. (Columbia university studies in history, economics and public law v.65 no.2)

DUDLEY, GEORGE OSGOOD

Corporation accounting; including exercises in special accounting problems of the large corporation. Saginaw, Michigan, The F. H. Bliss publishing co. 86p.

DUNBAR, CHARLES FRANKLIN

Theory and history of banking. Ed. 3, enlarged. New York, G. P. Putnam's sons, 1917. 297p.

DUNCAN, JOHN CHRISTIE

Principles of industrial management. New York, D. Appleton & co. 1916. 323p.

DUNN, HOMER A.

Accounting inconsistencies and fallacies; an address delivered before the 1916 convention of the American electric railway accountants association. 15p.

DURELL, FLETCHER

Fundamental sources of efficiency. Philadelphia, J. B. Lippincott co. 1914. 368p.

DUTIES and liabilities of bank directors. Alcorn, E. G. c1915.

DUTIES of the junior accountant. Reynolds, W. B. and F. W. Thornton. 1918.

EARNING power of railroads, 1902-1905. Mundy, F. W. 1902-1905.

EATON, ABIJAH H.

Eaton and Burnett revised and improved bookkeeping, corporation, voucher and cost accounting embracing all

Digitized by Google

EATON, ABIJAH H.—*Continued*

modern and scientific methods used in business. Baltimore, Eaton & Burnett business college, inc. 1917. 261p.

EATON, JAMES SHIRLEY

Handbook of railroad expenses. New York, McGraw-Hill book co. 1913. 559p.

EATON, JOSEPH JORDAN

Record forms for vocational schools. Yonkers, World book co. 1917. 56p.

ECKERSLEY, FREDERIC S.

Urban district councils' accounts. London, Gee & co. 1906. 137p. (Accountants' library, v.45)

ECONOMICS

Davenport, Herbert Joseph. Economics of enterprise. New York, The Macmillan co. 1916. 544p.

Economics of business; 1. Production, consumption and value by Joseph French Johnson; 2. Exchange and distribution by Frank L. McVey. New York, Alexander Hamilton institute. c1918. 326p.

Ricardo, David. Principles of political economy and taxation. New York, E. P. Dutton & co. 1917. 300p. (Everyman's library)

Seager, Henry Rodgers. Principles of economics. Ed. 2, revised and enlarged. New York, Henry Holt & co. c1917. 662p.

Smith, Adam. Inquiry into the nature and cause of the wealth of nations. 2v. New York, E. P. Dutton & co. 1914. (Everyman's library)

Taussig, Frank William. Inventors and money-makers: lectures on some relations between economics and psychology. New York, The Macmillan co. 1915. 138p.

Taussig, Frank William. Principles of economics. 2v. Revised ed. New York, The Macmillan co. 1917.

ECONOMICS of business. Brisco, N. A. 1913.

ECONOMICS of business; 1. Production, consumption and value by Joseph French Johnson; 2. Exchange and distribution by Frank L. McVey. New York, Alexander Hamilton institute. c1918. 326p.

ECONOMICS of efficiency. Brisco, N. A. 1914.

ECONOMICS of enterprise. Davenport, H. J. 1916.

ECONOMICS of retailing. Nystrom, P. H. 1918.

Digitized by Google

EDUCATION

American association of university instructors in accounting. Papers and proceedings of the second annual meeting. Philadelphia, 1917. 56p.

American institute of accountants. Report of the committee on education, 1918.

Haskins, Charles Waldo. Business education and accountancy. New York, Harper and brothers, c1904. 239p.

Haskins, Charles Waldo. Business training; an address at the fifth annual convention of the Eastern commercial teachers association, March 28, 1902. 20p.

Haskins, Charles Waldo. Place of the science of accounts in collegiate commercial education; a paper read at the thirteenth annual meeting of the American ecomomic association, University of Michigan, December 28, 1900. 8p.

Kahn, Joseph and J. J. Klein. Principles and methods in commercial education; a text book for teachers, students and business men. New York, The Macmillan co. 1916. 439p.

New York state. University. Education law as amended to July 1, 1918. Albany, University of the state of New York, 1918. 323p.

Catalogues of colleges, universities and schools teaching accounting and allied subjects.

EDWARD ALLEN

Jewellers', silversmiths' and kindred traders' accounts. London, Gee & co. 1903. 167p. (Accountants' library, v.23)

EDWARDS, HENRY MOORE

Electric light accounts and their significance. New York, McGraw-Hill book co. 1914. 172p.

EFFECT of wars and revolutions on government securities. Kerr, Eleanor. 1917.

EFFECTIVE business letters. Gardner, E. H. 1918.

EFFICIENCY as a basis for operation and wages. Emerson, Harrington, c1914.

EFFICIENCY, INDUSTRIAL. See Scientific management; Office management.

EFFICIENT cost keeping. Lewis, E. S. 1914.

EGGLESTON, DEWITT CARL

Municipal accounting. New York, The Ronald press co. 1914. 456p. (Ronald accounting series)

Digitized by Google

EGGLESTON, DEWITT CARL—*Continued*

Municipal accounts in theory and practice. Chicago, LaSalle extension university, 1918 29p.

Problems in cost accounting. New York, D. Appleton & co. 1918. 349p. (College of the city of New York series in commerce, civics and technology)

ELBOURNE, EDWARD T. Factory administration and accounts; a book of reference with tables and specimen forms, for managers, engineers and accountants; with contributions on the General problems of industrial works design by Andrew Home-Morton; and Financial accounts by John Maughfling. London, Longmans, Green & co. 1918. 638p.

ELECTRIC LIGHTING. See Electricity.

ELECTRIC PLANTS. See Electricity.

ELECTRIC RAILROADS

See also Railroads.

Accounting

Brockway, Walter Belding. Electric railway accounting; the monthly report, the accounting and the accountant. New York, McGraw-Hill publishing co. 1906. 84p.

Forse, William Harry. Electric railway auditing and accounting. New York, McGraw-Hill publishing co. 1908. 157p.

McColl, Donald. Tramway bookkeeping and accounts. London, Gee & co. 1902. 226p. (Accountants' library, v.15)

Maryland. Public service commission. Regulations governing the appraisal, distribution and apportionment of fixed capital of street and electric railways. Baltimore, 1911. 17p.

Maryland. Public service commission. Uniform system of accounts for electric railways, effective July 1, 1915. 112p.

May, Irville Augustus. Street railway accounting; a manual of operating practice for electric railways. New York, The Ronald press co. 1917. 454p.

Montana. Public service commission. Uniform classification of accounts for street railways; first issue effective July 1, 1913. 53p.

New York state. Public service commission. Uniform system of accounts for electric railroad corporations (tentative) adopted 1917. Albany, 1917. 109p.

Digitized by Google

ELECTRIC RAILROADS—ACCOUNTING—*Continued*

New York state. Public service commission. Uniform system of accounts for street railroad corporations; condensed scheme for corporations having gross operating revenues from street railroad operations amounting to less than $500,000 per annum; adopted November 10, 1908. Albany, 1908. 74p.

New York state. Public service commission. Uniform system of accounts for street railroad corporations, second condensed scheme for corporations having gross operating revenues from street railroad operations amounting to less than $100,000 per annum; adopted December 2, 1908. Albany, 1908. 73p.

Street railway accountants' association of American. Standard system of street railway accounting covering the classification of construction and equipment accounts and classification of operating expense accounts; approved and recommended by the National convention of railroad commissioners; approved by the Board of railroad commissioners of the state of New York. Street railway accountants' association of America, (1910). 76p.

United States. Interstate commerce commission. Classification of operating revenues of electric railways; first issue. Washington, Government printing office, 1908. 15p.

United States. Interstate commerce commission. Decisions upon questions raised under classifications prescribed for electric railways; effective January 1, 1912. Washington, Government printing office, 1911. 107p. (Accounting bulletin no 5)

United States. Interstate commerce commission. Interpretations of accounting classifications for electric railways; effective May 1, 1917 (supersedes accounting bulletin no. 9). Washington, Government printing office, 1917. 134p. (Accounting bulletin no. 14)

United States. Interstate commerce commission. Regulations to govern the destruction of records of electric railway companies; first issue effective May 1, 1913. Washington, Government printing office, 1913. 16p.

United States. Interstate commerce commission. Uniform system of accounts for electric railways; effective July 1, 1914. Washington, Government printing office, 1914. 134p.

Wisconsin. Railroad commission. Uniform classification of accounts for electric railways prescribed January, 1909. Madison, 1909. 149p.

ELECTRICITY

Foster, Horatio Alvah. Central station management and finance. New York, G. C. Shelley & sons, 1899. 60p.

Digitized by Google

See also Telephone and telegraph.

Accounting

Colorado. Public utilities commission. Uniform system of accounts for electric light and power utilities; first issue effective January 1, 1916. Denver, 1915. 73p.

Edwards, Henry Moore. Electric light accounts and their significance. New York, McGraw-Hill book co. 1914. 172p.

Idaho. Public utilities commission. Uniform system of accounts for electric light and power companies; first edition effective January 1, 1914. Boise, 1913. 98p.

Illinois. Public utilities commission. Uniform system of accounts for electric utilities, first issue effective January 1, 1919. Springfield, 1918. 141p.

Indiana. Public service commission. Classifications and forms for electric utilities. Fort Wayne, 1915. 88p.

Indiana. Public service commission. Uniform classification of accounts for electric utilities. Indianapolis, 1913. 90p.

Johnson, George. Electric lighting accounts. London, Gee & co. 1903. 171p. (Accountants' library, v.29)

Maine. Public utilities commission. Uniform classification of accounts for electrical companies; effective July 1, 1915. Augusta, 1915. 70p.

Maryland. Public service commission. Regulations prescribing a uniform system of accounts for electrical corporations, June 12, 1911. Baltimore, 1911. 73p.

Michigan. Railroad commission. Uniform system of accounts for electric light and power utilities, first issue effective January 1, 1915. Lansing, 1914. 76p.

Missouri. Public service commission. General order no. 12 in the matter of a uniform system of accounts for electrical corporations and municipalities, effective January 1, 1915. Jefferson City, 1914. 84p.

Montana. Public service commission. Uniform classification of accounts for electric utilities; first issue effective July 1, 1913. 48p.

National electric light association. Standard classification of accounts, June 1914. New York, National electric light association. 115p.

Nevada. Public service commission. Uniform classification of accounts for electric utilities. Carson City, 1911. 47p.

New Hampshire. Public service commission. Uniform classification of accounts for electric utilities; effective July 1, 1914. Ed. 2. Concord, 1917. 100p.

Digitized by Google

New York state. Public service commission. Circular no. 45, to electrical corporations and gas corporations. Albany, 1908. 158p.

New York state. Public service commission. Uniform system of accounts for electrical corporations, adopted October 21, 1908. Albany, 1908. 61p.

New York state. Public service commission. Uniform system of accounts for electrical corporations; second condensed scheme, adopted December 16, 1908. Albany, 1908. 60p.

Ohio. Public utilities commission. Uniform classification of accounts for electric utilities; effective January 1, 1915. Columbus, 1914. 112p.

Ohio. Public utilities commission. Uniform classification of accounts for electric utilities (tentative); effective January 1, 1915. 108p.

Pennsylvania. Bureau of accounts and statistics. Memorandum submitted at a public hearing on June 20, 1918 in re: "Statement on behalf of Pennsylvania electric association—with reference to the tentative draft of uniform classification of accounts for electric companies." Harrisburg, 1918. 65p.

Washington. Bureau of inspection and supervision of public offices. Uniform classification of accounts for municipal electric light and power utilities; effective January 1, 1916. Olympia, 1916. 105p.

Wisconsin. Railroad commission. Uniform classification of accounts for electric utilities, prescribed December, 1909. 129p.

ELEMENTARY accounting problems. Wildman, J. R. 1914.

ELEMENTS of statistical method. King, W. I. 1916.

ELEVATORS. See Grain elevators.

ELLIOTT-FISHER COMPANY, HARRISBURGH, PA.

Bookkeeping by machinery; a text book for the guidance of the novice or expert; dedicated to the cause of accounting control. Harrisburgh, Elliott-Fisher co. c1918. 121p.

EMERSON, HARRINGTON

Efficiency as a basis for operation and wages. Ed. 4, revised and enlarged. New York, Engineering magazine co. c1914. 254p. (Works management library)

Twelve principles of efficiency. New York, Engineering magazine, 1912. 423p.

Digitized by Google

EMMET, BORIS

Labor survey of Cleveland cloak industry; from the Monthly labor review (Aug. 1918) of the Bureau of labor statistics. United States department of labor. 24p.

Profit sharing in the United States. Washington, Government printing office, 1917. 188p. (United States. Bureau of labor statistics, bulletin no. 208, miscellaneous series no. 13)

EMPLOYERS' LIABILITY

Hookstadt, Carl. Comparison of workmen's compensation laws of the United States up to December 31, 1917. Washington, Government printing office, 1918. 106p. (United States. Bureau of labor statistics, bulletin no. 240)

See also Labor-Laws and legislation.

EMPLOYMENT SYSTEMS

Brissenden, P. F. Employment system of the Lake carriers' association. Washington, Government printing office, 1918. 58p. (United States. Bureau of labor statistics)

Henderschott, F. C. and F. E. Weakly. Employment department and employee relations. Chicago, LaSalle extension university, c1918. 60p

Kelly, Roy Willmarth. Hiring the worker. New York, Engineering magazine co. 1918. 250p. (Industrial management library)

ENCYCLOPÆDIA Britannica; a dictionary of arts, science, literature and general information. Ed. 11. 29v. Cambridge, University press, 1910.

ENCYCLOPÆDIAS

Encyclopaedia Britannica, a dictionary of arts, science, literature and general information. Ed. 11. 29v. Cambridge, University press, 1910.

ENGINEERING

Humphreys, Alexander Crombie. Lecture notes on some of the business features of engineering practice; with lectures and papers by other authors. Revised and enlarged. Hoboken, N. J., Stevens institute of technology, 1916. 571p.

Accounting

Burton, Francis George. Engineers' & shipbuilders' accounts. London, Gee & co. 1902. 108p. (Accountants' library, v.14)

Digitized by Google

ENGINEERING—*Continued*

Cost Accounting

Best, John William. Cost accounts with special reference to those of an engineer and ironfounder. Ed. 2. London, Gee & co. 1911. 128p.

Costs

Gillette, Halbert Powers. Handbook of cost data for contractors and engineers; a reference book giving methods of construction and actual costs of materials and labor in numerous engineering works. Ed. 2. New York, McGraw-Hill book co. 1910. 1854p.

See also Contractors and builders.

ENGINEERING valuation of public utilities and factories. Foster, H. A. 1913.

ENNIS, WILLIAM DUANE

Works management. New York, McGraw-Hill book co. 1911. 174p.

ERRORS in balancing; a concise hand-book dealing with the more usual causes of differences in trial balances, and the method of their detection; based on articles which have appeared in the Accountant. Ed. 3. London, Gee & co. 1912. 31p.

ESCHER, FRANKLIN

Foreign exchange explained; a practical treatment on the subject for the banker, the business man and the student. New York, The Macmillan co. 1917. 219p.

ESQUERRÉ, PAUL JOSEPH

Applied theory of accounts. New York, The Ronald press co. 1917. 519p.

ESSARY, JESSE FREDERICK

Your war taxes, an interpretation of the new law with complete text. New York, Moffat, Yard & co. 1917. 178p.

ESSENTIALS of business law. Burdick, F. M. 1903.

ESTATE ACCOUNTING. See Executors and trustees—Accounting.

ESTIMATING the cost of work. Ferguson, W. B. 1915.

EVANS, HOLDEN A.

Cost keeping and scientific management. New York, McGraw-Hill book co. 1911. 260p.

Digitized by Google

EVELEIGH, F. W. ANTON

Income tax guide; an exposition of the income tax (consolidation) act, 1917, including the normal tax, dividend tax, excess profits duty, and the taxation of profits derived from mining, industrial and other sources; including an exact copy of the income tax (consolidation) act, 1917, with side notes, and of the new regulations, and the prescribed forms; a comprehensive and detailed index enabling immediate reference and cross reference to any portion of the law; over one thousand two hundred references, also a number of practical examples and explanations showing the application of the various taxes. Revised edition. Cape Town, Accountants book service supply. 166p.

Reserves. Johannesburgh, The Transvaal leader, 1915. 16p.

EXAMINATION note book for accountant students. Spicer, E. E. and E. C. Pegler. 1914.

EXAMINATION of insurance companies. Wolfe, S. H. 1910.

EXAMINATIONS

California. State board of accountancy. Information in regard to examinations for certified public accountants. Sacramento, 1918. 23p.

Connecticut. State board of accountancy. Circular of information for intending applicants for certificates as certified public accountants, 1913. 8p.

Illinois, University of. Circular of information in regard to the examinations for certified public accountants. Urbana, 1916. 35p.

Kansas, University of. State law and the university rules for the examination of candidates for the certificate of certified public accountant. Topeka, 1915. 10p.

Massachusetts. Bank commissioner. Registration of public accountants, rules for applicants. 2p.

Michigan. State board of accountancy. Application for examination for C. P. A. certificate, rules governing examination for C. P. A. certificates under the laws of Michigan. 4p.

Missouri. State board of accountancy. Statutory requirements and rules of the board relative to qualifications necessary in order to obtain registration as a certified public accountant, 1914. 11p.

Nevada. Board of accountancy. Rules and regulations. Carson City, 1914. 8p.

Digitized by Google

New York state. University. Certified public accountants, law, rules and information, June, 1916. 25p.

North Dakota. State board of accountancy. Law and regulations relating to granting certificates of certified public accountant. 8p.

Oregon State board of accountancy. Law regulating the practice of public accounting, rules governing examination of candidates, and other information for C. P. A. Portland, 1915. 15p.

Pennsylvania. State board of examiners of public accountants. Circular of information for intending applicants for certificates of certified public accountants, 1913. 15p.

South Dakota. Board of accountancy. Rules for the examination of applicants for certificate as certified public accountant, effective from July 1, 1917. 7p.

Texas. State board of public accountancy. Application for certificate as certified public accountant. 4p.

Virginia. State board of accountancy. Laws and rules. Richmond, 1910. 12p.

Washington. State board of accountancy. Circular of information for intending applicants as certified public accountants. Tacoma, 1910. 8p.

Wyoming. State board of accountancy. By-laws and rules, 1912. 6p.

See also Accountancy-Law.

Questions

Accountants' manual; being the questions set at the Institute of chartered accountants' examinations, 1884-1902. Ed. 2. 8v. London, Gee & co. 1884-1902.

American institute of accountants. Questions set for examinations, 1917, 1918. New York, American institute of accountants.

Bennett, Robert Joseph. Pennsylvania C. P. A. examinations for 1912 with answers and solutions; reprinted from the Journal of accountancy, New York, of March, April and May, 1913. Philadelphia, R. J. Bennett. 72p.

Broaker, Frank. American accountants manual, v. 1: examination questions prepared by the State board of examiners of expert public accountants appointed by the Board of regents of the University of the state of New York; together with answers in concise form, further elucidated by author's comment upon the technique and expression of modern accountancy. New York, Broaker & Chapman. c1897. 210p.

Digitized by Google

Broaker, Frank. American accountants manual, v. 1: examination questions prepared by the State board of examiners of expert public accountants appointed by the Board of regents of the University of the state of New York; together with answers in concise form, further elucidated by author's comment upon the technique and expression of modern accountancy. New York, Broaker & Chapman, c1915. 210p.

C. P. A. problems and solutions, 1914. 2v. New York, The Ronald press co. 1915. 346+375p.

v.1. Presenting problems, with solutions, for the following examinations: Pennsylvania, November 1913; New York, January 1914; Illinois, May 1913; Colorado, December 1913.

v.2. Presenting problems, with solutions, for the following examinations: Missouri, December 1913; Ohio, November 1913; New York, June 1914; Massachusetts, October 1914.

C. P. A. problems with solution, 1915. 2v. New York, The Ronald press co. 1916. 351+361p.

v.1. Presenting problems, with solutions for the following examinations: Wisconsin, April 1914; Ohio, November 1914; New York, January 1915; Pennsylvania, November, 1914.

v.2. Presenting problems, with solutions, for the following examinations: Missouri, December 1914; Illinois, May 1914; Massachusetts, October 1915; New York, June 1915.

Chase, William Arthur. C. P. A. examinations and how to pass them. Chicago, LaSalle extension university, 1915. 93p.

Cox, Henry Clay. Classified C. P. A. problems and solutions, 1915; covering the more important questions given in the 1915 examinations of the following states: Arkansas, Delaware, Florida, Kansas, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, Nevada, New York, Ohio, Oregon, Pennsylvania, South Carolina, Washington, Wisconsin. New York, The Ronald press co. 1916. 414p.

Greendlinger, Leo. Accountancy problems with solutions. 2v. New York, Business book bureau & Key publishing co. 1910-1911. 393+459p.

Hunter, Joel, ed. General information on the Georgia C. P. A. examinations and typical questions. Atlanta, Georgia, Press of the appeal publishing co. 1913. 65p.

Incorporated students' telephone; questions and answers to

Digitized by Google

the intermediate and final examinations of the Society of incorporated accountants and auditors, 1912-1914; answers by D. F. de l'Hoste Ranking and Spicer & Pegler, London, H. Foulks Lynch & co.

Michigan, State board of accountancy. Michigan C. P. A. manual, 1915; comp. by D. W. Springer. Ann Arbor, Michigan state board of accountancy, c1915. 183p.

Morey, Lloyd and W. B. Castenholz. C. P. A. problems and solutions. Chicago, LaSalle extension university, 1918. 446p.

New York state. Education department. Certified public accountant syllabus. Albany, New York state education department, 1912. 14p.

New York state. Education department. Professional examination papers, 1901. Albany, New York state education department, 1901, 188p.

Ohio. State board of accountancy. Examinations for the degree of certified public accountant. Columbus, Ohio, November 12, 13, and 14, 1918. 23p.

Pennsylvania. State board of examiners of public accountants. Examination questions set at each examination from November 1899 to November 1907 inclusive, including also copy of the Pennsylvania C. P. A. act and the rules of the board of examiners. Philadelphia, George H. Buchanan co. 1908. 158p.

Wisconsin. State board of accountancy. C. P. A. examination questions, Madison, Wisconsin, April 9, 10, 11, and 12, 1918. 35p.

Wisconsin. State board of accountancy. C. P. A. examination questions, Madison, Wisconsin, May 15, 16, 17, and 18, 1916. 45p.

EXCESS PROFITS TAX. See Taxation.

EXCHANGE. See Foreign exchange.

EXCHANGE and distribution. McVey. F. L. c1918

EXCHANGES and speculation. Atwood, A. W. c1918.

EXECUTORS AND TRUSTEES

Hill, Frederick Trevor. Care of estates. New York, Baker, Voorhis & co. 1901. 176p.

Livermore, Rufus P. Livermore's trustees' handbook. Ed. 2, revised. New York, L. K. Strouse & co. 1885. 102p.

Loring, Augustus Peabody. Trustee's handbook. Ed. 3. Boston, Little, Brown & Co. 1907. 224p.

Digitized by Google

Sears, John Harold. Trust estates as business companies. Detroit, Counselors publishing co. c1912. 387p.

Weiss, William F. Principal and income and some court decisions thereon of interest to the accountancy profession and discussion thereon at the January monthly meeting of the New York state society of certified public accountants, January 17, 1907. 47p.

See also Probate law and practice.

Accounting

Baugh, Frederick Henry and W. C. Schmeisser. Theory and practice of estate accounting for accountants, lawyers, executors, administrators and trustees. Baltimore, M. Curlander, 1917. 321p.

Caldicott, Oswald Holt. Executorship accounts. Ed. 3. London, Gee & co. 1906. 82p.

Dawson, Sidney Stanley and H. R. Graves. Accounts of trustees, liquidators, and receivers. London, Gee & co. 1905. 125p. (Accountants' library, v.41)

Gottsberger, Francis. Accountant's guide for executors, administrators, assignees, receivers and trustees. New York, George G. Peck, c1902. 196p.

Hardcastle, Joseph. Accounts of executors and testamentary trustees. New York, New York university school of commerce, accounts and finance, 1903. 75p.

Loomis, John R. Contents and mode of stating executors' accounts; and discussion thereon at the December monthly meeting of the New York state society of certified public accountants, December 10, 1907. 24p.

Ranking, D. Fearon de l'Hoste. Handbook of executorship law and accounts. Ed. 4. London, H. Foulks Lynch & co. 1915. 312p.

Vierling, Frederick. Fiduciary accounting. Chicago, LaSalle extension university, 1918. 47p.

See also Probate law and practice.

EXPENSES in operating retail grocery stores. Harvard university. Graduate school of business administration. Bureau of business research. 1915.

EXPERIENCES in efficiency. Franklin, B. A. 1918.

EXPRESS

Accounting

United States. Interstate commerce commission. Decisions upon questions raised under classifications prescribed for

Digitized by Google

express companies; effective on July 1, 1910. Washington, Government printing office, 1910. 14p.

United States. Interstate commerce commission. Form of general balance sheet statement for express companies; effective July 1, 1911. Washington, Government printing office, 1911. 32p.

United States. Interstate commerce commission. Interpretations of accounting classifications embodied in the uniform system of accounts for express companies; effective on January 1, 1917. 27p. (Accounting bulletin no. 13)

United States. Interstate commerce commission. Regulations to govern the destruction of records of express companies; effective on July 1, 1915. 43p.

United States. Interstate commerce commission. Uniform system of accounts for express companies; effective on July 1, 1914. Washington, Government printing office, 1914. 113p.

Statistics

United States. Interstate commerce commission. Statistics of express companies in the United States for the year ending June 30, 1916 and 1915, Dec. 31, 1917 and 1916. Washington, Government printing office.

FACTORY, 1918. Chicago, A. W. Shaw co. 1918.

FACTORY ACCOUNTS. See Costs, factory accounts, etc.

FACTORY administration and accounts. Elbourne, E. T. 1918.

FACTORY and office administration. Galloway, Lee. c1918.

FACTORY MANAGEMENT. See Scientific management; Foundries; Machine shops.

FACTORY organization and administration. Diemer, Hugo. 1914.

FACTORY organization and costs. Nicholson, J. L. 1909.

FACTS and fallacies of compulsory health insurance. Hoffman, F. L. 1917.

FAIRLIE, JOHN ARCHIBALD

Municipal administration. New York, The Macmillan co. 1910. 448p.

FARM. See Agriculture.

Digitized by Google

FARM cost system arranged for the farmer. Bonner, J. C. c1915.

FARM household accounts. Funk, W. C. 1918.

FARM loan primer. United States. Federal farm loan bureau. 1917.

FARM machinery. See Agricultural machinery.

FARM machinery trade associations. United States. Federal trade commission. 1915.

FARNHAM, DWIGHT THOMPSON.

Scientific industrial efficiency. Chicago, Brick and clay record, 1917. 101p.

FARRINGTON, FRANK

Store management. Chicago, Byxbee publishing co. c1911. 252p.

FATIGUE study. Gilbreth, F. B. and L. M. Gilbreth. 1918.

FAXON, FREDERICH WINTHROP

Annual magazine subject-index 1915-1917; a subject-index to a selected list of American and English periodicals and society publications. Boston, The Boston book co. 1916-1918.

FEDERAL accountant; official organ of the Federal institute of accountants (incorporated) of Australia, 1918. 360-366 Collins street, Melbourne, 1918.

FEDERAL RESERVE ACT. See Banks and banking—Federal reserve banks.

FEDERAL RESERVE BANKS. See Banks and banking—Federal reserve banks.

FEDERAL reserve bulletin; issued by the Federal Reserve Board, 1915-1918. Washington, Government printing office, 1915-1918.

FEDERATION OF SOCIETIES OF PUBLIC ACCOUNTANTS IN THE UNITED STATES OF AMERICA

Bulletin, 1903-1904.

Model C. P. A. bill, the state board of accountancy bill. 10p.

Model C. P. A. bill, the university bill. 7p.

Digitized by Google

FEDERATION OF SOCIETIES OF PUBLIC ACCOUNTANTS IN THE UNITED STATES OF AMERICA—*Continued*

Official record of the proceedings of the congress of accountants held at the World's fair, Saint Louis, September 26th, 27th and 28th, 1904. 231p.

FEES. See Wages and Fees.

FERGUSON, WILLIAM BURDER

Estimating the cost of work; with special reference to unstandardized operations, as in jobbing shops or repair work. New York, Engineering magazine co. 1915. 169p. (Works management library)

FERNLEY, THOMAS A.

Price maintenance. Philadelphia, Commerce publishing co. c1912. 311p.

FERTILIZER

United States. Federal trade commission. Report on the fertilizer industry, August 19, 1916. Washington, Government printing office, 1916. 269p.

FICKER, NICHOLAS THIEL

Shop expense analysis and control. New York, Engineering magazine co. 1917. 236p. (Industrial management library)

FIDUCIARY MATTERS. See Bankruptcy; Executors and trustees.

FILING AND INDEXING

Cramer, J. Arthur. Filing department. New York, Bankers publishing co. 1917. 110p.

Hudders, Eugene Russell. Indexing and filing; a manual of standard practice. New York, The Ronald press co. 1916. 292p.

FINANCE

Cleveland, Frederick Albert. Funds and their uses; a book describing the methods, instruments and institutions employed in modern financial transactions. Revised edition. New York, D. Appleton & co. 1916. 304p.

Withers, Hartley. Business of finance. New York, E. P. Dutton & co. c1918. 204p.

Great Britain

Davies, E. P. Finances of Great Britain and Germany. London, T. Fisher Unwin. 61p.

Digitized by Google

Willoughby, William Franklin and others. System of financial administration of Great Britain; a report. New York, D. Appleton & co. 1917. 361p.

See also Brankruptcy; Banks and banking; Business; Capital, profits and dividends; Credit; Foreign exchange; Investments; Loans; Money; Reserves and sinking funds; Stock exchange; Taxation; also subdivision Finance under various headings, e.g. Railroads-Finance.

FINANCIAL and business statements. Greendlinger, Leo. c1917.

FINANCIAL history of the United States. Dewey, D. R. 1918.

FINANCIAL statements made plain. Saliers, E. A. c1917.

FINANCING an enterprise. Cooper, Francis. 1906.

FINANCING of public service corporations. Ignatius, M. B. 1918.

FINLAY, JAMES RALPH

Cost of mining; an exhibit of the results of important mines throughout the world. New York, McGraw-Hill book co. c1910. 415p.

FISHER, IRVING

Nature of capital and income. New York, The Macmillan co. 1912. 427p.

Stabilizing the dollar in purchasing power; reprinted from the American problems of reconstruction. New York, E. P. Dutton & co. 30p.

FISHING

Accounting

Williamson, Charles. Fishing industry accounts. London, Gee & co. 1903. 70p. (Accountants' library, v. 20)

FISKE, AMOS KIDDER

Modern bank; a description of its functions and methods and a brief account of the development and present system of banking. New York, D. Appleton & co. 1916. 348p.

FLOUR. See Flour mills; Produce.

FLOUR MILLS

United States. Federal trade commission. Report on flour

Digitized by Google

FLOUR MILLS—*Continued*

milling and jobbing, April 4, 1918. Washington, Government printing office, 1918. 27p.

Accounting

Justin, W. H. Analysis of selling price of flour; a complete classification of operating expenses of flour mills. Kansas City, Southwestern grain & flour journal, c1917. 1p.

United States. Food administration. Milling division. Auditing department. Suggested accounting system for wheat flour millers. 74 Broadway, New York. 33p.

FLOY, HENRY

Valuation of public utility properties. New York, McGraw-Hill book co. 1912. 391p.

FOOTE, ALLEN RIPLEY

Correct accounting a fundamental basis for regulation and taxation; a paper to be presented at the annual meeting of the American association of public accountants, Denver, Colorado, October 19-20-21, 1909. 15p.

FOREIGN EXCHANGE

Brooks, Howard Keyes. Brooks' foreign exchange text book; an elementary treatise on foreign exchange and the monetary systems of the world. Chicago, H. K. Brooks, 1906. 239p.

Clare, George. A B C of the foreign exchange; a practical guide. New York, The Macmillan co. 1915. 160p.

Escher, Franklin. Foreign exchange explained; a practical treatment on the subject for the banker, the business man and the student. New York, The Macmillan co. 1917. 219p.

Handbook of sterling exchange for converting sterling into currency and currency into sterling from $4.55 advancing by one-half cent to $5.05 per £ and table of comparative new and old rates also table giving the U. S. value of the gold and silver currency of foreign countries. Revised edition. New York, Charles H. Clayton & co. c1874.

Patterson, Edward Lloyd Stewart. Domestic and foreign exchange. New York, Alexander Hamilton institute, c1917. 298p. (Modern business, v.17)

Accounting

Cutforth, Arthur Edwin. Treatment of fluctuating currency in accounts. London, Gee & co. 1910. 56p.

FORMS of account books for various classes of business. Johnston, J. G.

Digitized by Google

FORMULÆ for obtaining from ordinary bond tables values for bonds at various unusual coupon rates from 3.01% to 6.50%. Little, A. S. c1915.

FORSE, WILLIAM HARRY

Electric railway auditing and accounting. New York, McGraw-Hill publishing co. 1908. 157p.

FOSTER, HORATIO A.

Central station management and finance. New York, G. C. Shelley & sons, 1899. 60p.

Engineering valuation of public utilities and factories. Ed. 2. New York, D. Van Nostrand co. 1913. 345p.

FOSTER, MAJOR BRONSON

Banking. New York, Alexander Hamilton Institute, c1918. 348p. (Modern business, v.16)

FOUNDRIES

Dean, Stuart. Shop and foundry management. New York, David Williams co. 1913. 220p.

Knoeppel, Charles Edward. Maximum production in machine shop and foundry. New York, Engineering magazine co. 1911. 365p. (Works management library)

Cost Accounting

Best, John William. Cost accounts with special reference to those of an engineer and ironfounder. Ed. 2. London, Gee & co. 1911. 128p.

See also Scientific management.

FOURTH liberty loan recording and accounting system. countants in England and Wales during the years 1894 and 1895. London, Gee & co. 122p.

FOURTH liberty loan recording and accounting system. King county (Seattle), Washington. 1918.

FOX, WILLIAM HENRY

Brickmakers' accounts. London, Gee & co. 1904. 96p. (Accountants' library, v.34)

FRANKEL, PHILIP

Cost finding in the cloak and suit industry; issued under the direction of the National cloak, suit and shirt mfrs. assn. Cleveland, Ohio, P. Frankel, 1912. 19p.

Digitized by Google

FRANKLIN, BENJAMIN ALVEY

Cost reports for executors as a means of plant control. New York, Engineering magazine co. c1912. 149p.

Experiences in efficiency. New York, Engineering magazine co. 1918. 167p. (Industrial management library)

FRAUD

Benington, Harold. Detection of frauds. Chicago, LaSalle extension university. c1917. 32p.

Frauds in accounts. London, Gee & co. 1904. 92p. (Accountants' library, v.30)

FRAUDS in accounts. London, Gee & co. 1904. 92p. (Accountants' library, v.30)

FRAZER, GEORGE ENFIELD

Report of the accounts of the state of Illinois. Illinois, Efficiency and economy committee, 1914. 64p.

FREEMAN, W. E.

Accounting session; automatic, mechanical, punching, counting, sorting, tabulating and printing machines adaptable to various lines of accounting and statistical work essential for public service corporations, with particular reference to improvements in the art of mechanical accounting. New York, National electric light association, 1915. 85p.

FRIENDLY societies' and trade unions' accounts. Jones, E. F. 1904.

FRUIT

Accounting

Nahstoll, George Anton and W. H. Kerr. System of accounting for coöperative fruit association. Washington, Government printing office, 1915. 25p. (United States. Department of agriculture, bulletin no. 225)

Costs

Miller, George Harvey. Operating costs of a well-established New York apple orchard. Washington, Department of agriculture, 1914. 16p. (Bulletin 130)

Thomson, Samuel Mable and G. H. Miller. Cost of production of apples in the Payette valley, Idaho; a detailed study of the current cost factors involved in the maintenance of orchards and the handling of the crop on 38 representative bearing orchards, Payette district in West-

Digitized by Google

ern Idaho. Washington, Government printing office, 1918. 36p. (United States. Department of agriculture, bulletin no. 636)

FRUIT SHIPPING ASSOCIATIONS

Accounting

Nahstoll, George Anton and J. R. Humphrey. System of accounting for fruit shipping organizations. Washington, Government printing office, 1918. 60p. (United States. Department of agriculture, bulletin no. 590)

FUNDAMENTAL sources of efficiency. Durell, Fletcher. 1914.

FUNDAMENTALS of a cost system for manufacturers. United States. Federal trade commission. 1916.

FUNDAMENTALS of cost and profit calculation. Denham, R. S. 1918.

FUNDAMENTALS of manufacturing costs. Dicksee, L. R. 1917.

FUNDS and their uses. Cleveland, F. A. 1916.

FUNK, W. C.

Farm household accounts. Washington, Government printing office, 1918. 11p. (United States. Department of agriculture, farmers' bulletin 964)

FUNK & WAGNALLS new standard dictionary of the English language. Complete in one volume. New York, Funk & Wagnalls co. 1913. 2916p.

FURNITURE

Accounting

Timken, Frank Herrmann. Accounting in the furniture and woodworking industries, designed in combination with General factory accounting; to afford a definite standard of practice in the industries referred to in the title. Chicago, Trade periodical co. c1915. 118p.

GALLOWAY, LEE

Factory and office administration. New York, Alexander Hamilton Institute, c1918. 358p. (Modern business, v.4)

Office management; its principles and practice covering organization, arrangement and operation with special

Digitized by Google

consideration of the employment, training and payment of office workers. New York, The Ronald press co. 1918. 701p.

GANTT, HENRY LAURENCE

Industrial leadership; addresses delivered in the Page lecture series, 1915, before the senior class of the Sheffield scientific school, Yale university, New Haven. New Haven, Yale university press, 1916. 128p.

Work, wages and profits. Ed. 2, revised and enlarged. New York, Engineering magazine co. 1913. 312p. (Works management library)

GARAGES. See Automobile dealers, garagemen, etc.

GARCKE, EMILE AND J. M. FELLS

Factory accounts; their principle and practice. London, Crosby, Lockwood and son, 1893. 264p.

GARDNER, EDWARD HALL

Effective business letters; their requirements and preparation, with specific directions for the various types of letters commonly used in business. Ed. 2. New York, The Ronald press co. 1918. 420p.

GARRISON, ELISHA ELY

Accounting every business man should know. New York, Doubleday, Page & co. 1910. 188p.

GARRY, HENRY STANLEY

Multiple cost accounts. London, Gee & co. 1906. 97p. (Accountants' library, v.42)

Process cost accounts. London, Gee & co. 1908. 152p. (Accountants' library, v.49)

GAS

Accounting

American gas institute. Report of committee on a uniform system of accounts for gas companies. New York, American gas institute, c1914. 128p.

Colorado. Public utilities commission. Uniform system of accounts for gas utilities; first issue effective January 1, 1916. Denver, 1916. 62p.

Gas accounts. London, Gee & co. 1902. 114p. (Accountants' library, v.7)

Digitized by Google

Illinois. Public utilities commission. Uniform classification of accounts for gas utilities; first issue effective January 1, 1919. Springfield, 1918. 137p.

Indiana. Public service commission. Classifications and forms for artificial gas utilities. Indianapolis, 1913. 101p.

Indiana. Public service commission. Uniform classification of accounts for gas utilities. Indianapolis, 1913. 78p.

Maine. Public utilities commission. Uniform classification of accounts for gas companies, effective July 1, 1915, revised to June 30, 1917. Augusta, 1917. 58p.

Maryland. Public service commission. Regulations governing the appraisal, distribution and apportionment of fixed capital of gas corporations. Baltimore, 1911. 14p.

Maryland. Public service commission. Regulations prescribing a uniform system of accounts for gas corporations. Baltimore, 1911. 60p.

Missouri. Public service commission. General order no. 13 in the matter of a uniform system of accounts for gas corporations and municipalities; first issue effective January 1, 1915. Jefferson City, 1914. 82p.

Montana. Public service commission. Uniform classification of accounts for gas utilities, first issue effective July 1, 1913. Helena, 1913. 47p.

Nevada. Public service commission. Uniform classification of accounts for gas utilities. Carson City, 1911. 47p.

New Hampshire. Public service commission. Uniform classification of accounts for gas utilities; effective July 1, 1915. Concord, 1914. 96p.

New York state. Public service commission. Circular no. 45, to electrical corporations and gas corporations. Albany, 1908. 158p.

New York state. Public service commission. Uniform system of accounts for gas corporations as prescribed for the first district. New York City, 1908. 64p.

New York state. Public service commission. Uniform system of accounts for gas corporations; condensed scheme for corporations having gross operating revenues from gas operations amounting to less than $500,000 per annum; adopted December 7, 1908. Albany, 1908. 56p.

New York state. Public service commission. Uniform system of accounts for gas corporations; second condensed scheme for corporations having gross operating revenues from gas operations amounting to less than $100,000 per annum; adopted December 16, 1908. Albany, 1908. 56p.

Digitized by Google

New York state. Public service commission. Uniform system of accounts for gas corporations; third condensed scheme for corporations having gross operating revenues from gas operations amounting to $25,000 per annum; adopted December 18, 1908. Albany, 1908. 55p.

Wisconsin. Railroad commission. Uniform classification of accounts for gas utilities prescribed November, 1908. Madison, 1909. 116p.

GAS accounts. London, Gee & co. 1902. 114p. (Accountants' library, v.7)

GEIJSBEEK, JOHN BART

Ancient double-entry bookkeeping; Lucas Pacioli's treatise (A. D. 1494—the earliest known writer on bookkeeping) reproduced and tr. with reproductions, notes and abstracts from Manzoni, Pietra, Mainardi, Ympyn, Stevin and Dafforne. Denver, John B. Geijsbeek, c1914. 180p.

GENERAL information on the Georgia C. P. A. examinations and typical questions. Hunter, Joel, ed. 1913.

GERSTENBERG, CHARLES W.

Law of bankruptcy; a text for business men and students of business, with copies of the National bankruptcy act, general orders of the Supreme court and the official forms, with problems. New York, Prentice-Hall, inc. c1917. 187p.

Law of bankruptcy; answers to problems to accompany the Law of bankruptcy, a text for business men and students of business, with copies of the National bankruptcy act, general orders of the supreme court and the official forms, with problems. New York, Prentice-Hall, inc. c1917. 67p.

——AND W. S. JOHNSON

Organization and control. New York, Alexander Hamilton institute, c1918. 315p. (Modern business, v.3)

GETTING the most out of business. Lewis, E. S. 1916.

GILBRETH, FRANK BUNKER

Motion study; a method for increasing the efficiency of the workman. New York, D. Van Nostrand co. 1911. 116p.

——AND L. M. GILBRETH

Applied motion study; a collection of papers on the

Digitized by Google

efficient method to industrial preparedness. New York, Sturgis & Walton co. 1917. 220p.

Fatigue study; the elimination of humanity's greatest unnecessary waste; a first step in motion study. New York, Sturgis & Walton co. 1918. 159p.

GILBRETH, LILLIAN EVELYN MOLLER

Psychology of management; the function of the mind in determining, teaching and installing methods of least waste. New York, Sturgis & Walton co. 1918. 344p.

GILLETTE, HALBERT POWERS

Handbook of cost data for contractors and engineers; a reference book giving methods of constructions and actual costs of materials and labor on numerous engineering works. Ed. 2. New York, McGraw-Hill book co. 1910. 1854p.

——AND R. T. DANA

Cost keeping and management engineering; a treatise for engineers, contractors and superintendents engaged in the management of engineering construction. New York, Clark book co. 1916. 346p.

GILMAN, STEPHEN

Graphic charts for the business man. Chicago, LaSalle extension university, 1918. 62p.

Personal accounts record. Chicago, LaSalle extension university, 1917. 20p.

Principles of accounting. Chicago, LaSalle extension university, 1917. 415p.

GLASS

United States. Tariff commission. Glass industry as affected by the war; new branches of the industry, changes in manufacture and trade due to war conditions, holding export and domestic trade after the war, the glass trade of European countries, testimony of leading American manufacturers. Washington, Government printing office, 1918. 147p. (Tariff information series no. 5)

Costs

United States. Bureau of foreign and domestic commerce. Glass industry; report on the cost of production of glass in the United States. Washington, Government printing

Digitized by Google

office, 1917. 430p. (Miscellaneous series no. 60)
Cost accounting p. 319-33
Bibliography p. 405-23

GODDEN, DANVERS & W. N. ROBERTSON

Australian mining companies' accounts. London, Gee & co. 1902. 78p. (Accountants' library, v.16)

GOING, CHARLES BUXTON

Principles of industrial engineering. New York, McGraw-Hill book co. 1911. 174p.

GOLD. See Mines and mining, Gold.

GOLDBERG, MAURICE

Wage tables, calculated on the basis of 48 hours per week. New York, Maurice Goldberg, c1918. 11p.

GOODWILL

Dicksee, Lawrence Robert and Frank Tillyard. Goodwill and its treatment in accounts. Ed. 3. London, Gee & co. 1906. 168p.

GOODWIN, JOSEPH HENRY

Goodwin's improved bookkeeping and business manual. Ed. 28. New York, J. H. Goodwin, 1913. 301p.

GOODYEAR, LLOYD EARNEST

American bookkeeping series. 3 units. Cedar Rapids, Iowa, Goodyear-Marshall publishing co. c1913.

Bank accounting. Cedar Rapids, Goodyear-Marshall publishing co. 1906. 68p.

Principles of accountancy. Cedar Rapids, Iowa, Goodyear-Marshall publishing co. c1913. 190p. (American bookkeeping series)

GOTTSBERGER, FRANCIS

Accountant's guide for executors, administrators, assignees, receivers and trustees. New York, George G. Peck, c1902. 196p.

GOVERNMENT ACCOUNTING. See Municipal accounting; State accounting; United States.

GOVERNMENTAL finance in the United States. Plehn, C. C. 1915.

GOW, WILLIAM

Marine insurance; a handbook. London, The Macmillan & co. 1917. 479p.

Digitized by Google

GRADED accounting problems. 3v. Dennis, W. H. and Leo Greendlinger, 1909.

GRADED corporation problems. Racine, S. F. c1914.

GRAIN ELEVATORS

Humphrey, John Regester and W. H. Kerr. Patronage dividends in cooperative grain companies. Washington, Government printing office, 1916. 11p. (United States. Department of agriculture, bulletin no. 371)

New Orleans. Board of commissioners. Public grain elevator; issued February 12, 1918. 3p.

Accounting

Humphrey, John Regester and W. H. Kerr. Lumber accounting and opening the books in primary grain elevators. Washington, Government printing office, 1916. 12p.

Humphrey, John Regester and W. H. Kerr. System of accounts for farmers' cooperative elevators. Washington, Government printing office, 1915. 30p. (United States. Department of agriculture, bulletin no. 236)

Humphrey, John Regester and W. H. Kerr. System of accounts for primary grain elevators. Washington, Government printing office, 1916. 30p. (United States. Department of agriculture, bulletin no. 362)

GRAPHIC charts for the business man. Gilman, Stephen, 1918.

GRAPHIC METHODS. See Statistics.

GREAT BRITAIN. BOARD OF TRADE. DEPARTMENTAL COMMITTEE ON SHIPPING AND SHIPBUILDING AFTER THE WAR.

Report to consider the position of the shipping and shipbuilding industries after the war. London, H. M. Stationery office, 1918. 156p.

——COMMITTEE ON COMMERCIAL AND INDUSTRIAL POLICY.

Final report of the committee on commercial and industrial policy after the war. London, His Majesty's stationery office, 1918. 81p.

——STATISTICAL OFFICE OF THE CUSTOMS AND EXCISE DEPARTMENT.

Annual statement of the trade of the United Kingdom with foreign countries and British possessions 1917

Digitized by Google

GREAT BRITAIN. STATISTICAL OFFICE OF THE CUSTOMS AND EXCISE DEPARTMENT
—Continued

compared with the four preceding years. 2v. London, His Majesty's stationery office, 1915.

GREENDLINGER, LEO

Accountancy problems with solutions. 2v. New York, Business book bureau & Key publishing co. 1910-1911. 393+459p.

Financial and business statements. New York, Alexander Hamilton institute, c1917. 329p. (Modern business, v.22)

GREENE, THOMAS LYMAN

Corporation finance. New York, G. P. Putnam's sons, 1897. 181p.

GREENUP, ALAN H.

Check figures and how to use them; ready reckoner calculated in £ s d, 1d to £10 in detail, £10 to £40,000 every page; calculated in metric .01 to 96000.00 detail; calculated in weights 1 lb to 1 cwt in detail, 1 cwt to 1 ton, 1 ton to 80,000 tons. London, Gee & co. 1914. 28p.

GROCERIES

Beeching, C. L. T. and J. A. Smart. Grocery business organization and management; with chapters on buying a business, grocer's office work and bookkeeping and a model set of grocer's accounts. London, Isaac Pitman & sons. 164p.

Accounting

Harvard University. Graduate school of business administration. Bureau of business research. Harvard system of accounts for retail grocers. Revised ed. Cambridge, Harvard university press, 1915. 34p. (Bulletin no. 3)

Harvard University. Graduate school of business administration. Bureau of business research. System of operating accounts for wholesale grocers; explanation of the profit and loss statement. Cambridge, Harvard university press, 1916. 43p. (Bulletin no. 8)

Jenkinson, Mark. Webster. Bookkeeping for retail grocers and other tradesmen. London, Gee & co. 1905. 47p.

Lyons, James A. Wholesale accounting—grocery business. Chicago, Lyons & Carnahan. 51p. blank books and blanks.

Costs

Harvard University. Graduate school of business administration. Bureau of business research. Expenses in

Digitized by Google

operating retail grocery stores. Cambridge, Harvard university press, 1915. 14p. (Bulletin no. 5)

Harvard University. Graduate school of business administration. Bureau of business research. Operating expenses in the wholesale grocery business. Cambridge, Harvard university press, 1917. 8p. (Bulletin no. 9)

GROWING need of the higher accountancy. Haskins, C. W. 1901.

GRUNSKY, CARL EWALD AND C. E. GRUNSKY, JR.

Valuation, depreciation and the rate-base. New York, John Wiley & sons, 1917. 387p.

GUARANTY TRUST COMPANY OF NEW YORK

Acceptances. New York, Guaranty trust company of New York, c1917. 72p.

Bank and public holidays throughout the world, 1919. New York, Guaranty trust company of New York, c1919. 176p.

Bonds exempt or exemptible from the personal property tax under the mortgage tax law of the state of New York (revised to November 1, 1917.) New York, Guaranty trust company of New York, c1917. 21p.

Digest of the Federal farm loan act (rural credits bill.) New York, Guaranty trust company of New York, 1916. 16p.

Digest of the Federal reserve act (including amendments to June 21, 1917). New York, Guaranty trust company of New York, 1917. 47p.

Federal estate tax law and regulations (United States inheritance tax) act of September 8, 1916, amended March 3, 1917. New York, Guaranty trust company of New York, c1917. 53p.

United States shipping act with full text of the law, executive orders etc. (act approved September 7, 1916). New York, Guaranty trust company of New York, c1917. 52p.

GUIDE to income tax practice. Murray, Adam and R. N. Carter. 1915.

GUIDE to the study of accounting. Racine, S. F. 1916.

HAGERTY, JAMES EDWARD

Mercantile credit. New York, Henry Holt & co. 1913. 382p.

Digitized by Google

HANDBOOK of cost data for contractors and engineers. Gillette, H. P. 1910.

HANDBOOK of executorship law and accounts. Ranking, D. F. de l'Hoste. 1915.

HANDBOOK of railroad expenses. Eaton, J. S. 1913.

HANDBOOK of sterling exchange for converting sterling into currency and currency into sterling from $4.55 advancing by one-half cent to $5.05 per £ and table of comparative new and old rates also table giving the U. S. value of the gold and silver currency of foreign countries. Revised edition. New York, Charles H. Clayton & co. c1874.

HANDY guide to premium rates, applications and policies of American life insurance companies; showing tables of rates for policies in general use; also forms of policies issued by the companies and the conditions bearing upon them, 1918. New York, Spectator co. c1918. 1220p.

HARDCASTLE, JOSEPH

Accounts of executors and testamentary trustees. New York, New York university school of commerce, accounts and finance, 1903. 75p.

HARDMAN, ARTHUR H.

Production costs in cotton spinning mills. Manchester, England, Emmott & co. 1912. 119p.

HARDWARE

Accounting

Associated advertising clubs of the world. Business record systems book of instructions for retail hardware dealers. Indianapolis, Associated advertising clubs of the world, c1917. 46p.

Harvard University. Graduate school of business administration. Bureau of business research. System of operating accounts for hardware retailers. Cambridge, Harvard university press, 1918. (Bulletin no. 11)

HARDY, EDWARD ROCHIE

Insurance. (In Insurance and real estate. 1918. p.1-175)

HARRIS, RALPH SCOTT

Practical banking, with a survey of the Federal reserve act. Boston, Houghton, Mifflin co. c1915. 309p.

Digitized by Google

HARRIS, WILLIAM

Brewers' accounts. Ed. 2. London, Howard & Jones, 1899. 235p.

HARRISON, MILTON W.

Bank law and taxation digest. New York, Bankers publishing co. 1918. 108p.

HARTNESS, JAMES

Human factor in works management. New York, McGraw-Hill book co. 1912. 159p.

HARVARD UNIVERSITY. GRADUATE SCHOOL OF BUSINESS ADMINISTRATION. BUREAU OF BUSINESS RESEARCH.

Depreciation in the retail shoe business. Cambridge, Harvard university press, 1915. 32p. (Bulletin no. 4)

Expenses in operating retail grocery stores. Cambridge, Harvard university press, 1915. 14p. (Bulletin no. 5)

Harvard system of accounts for retail grocers. Revised ed. Cambridge, Harvard university press, 1915. 34p. (Bulletin no. 3)

Harvard system of accounts for shoe retailers; explanation of the profit and loss statement. Cambridge, Harvard university press, 1914. 28p. (Bulletin no. 2)

Harvard system of accounts for shoe wholesalers; explanation of the profit and loss statement. Cambridge, Harvard university press, 1916. 41p.

Harvard system of stock keeping for shoe retailers. Cambridge, Harvard university press, 1916. 37p. (Bulletin no. 7)

Management problems in retail shoe stores. Cambridge, Harvard university press, 1918. 51p. (Bulletin no. 10)

Operating expenses in the wholesale grocery business. Cambridge, Harvard university press, 1917. 8p. (Bulletin no. 9)

System of operating accounts for hardware retailers. Cambridge, Harvard university press, 1918. (Bulletin no. 11)

System of operating accounts for wholesale grocers; explanation of the profit and loss statement. Cambridge, Harvard university press, 1916. 43p. (Bulletin no. 8)

HASKINS, CHARLES WALDO

Accountancy; a paper read before the Massachusetts

Digitized by Google

UNIV. OF VIRGINIA

HASKINS, CHARLES WALDO—*Continued*

society of public accountants at Boston, July 14, 1900. 15p.

Accountancy, its past and its present; an address delivered before the New York chapter of the Institute of accountants, January 25, 1900. 24p.

Address on reform in municipal accounting. Chicago, Merchants club, April 20, 1901. 12p.

Business education and accountancy. New York, Harper and brothers, c1904. 239p.

Business training: an address at the fifth annual convention of the Eastern commercial teachers association, March 28, 1902. 20p.

Growing need of the higher accountancy; an address delivered at the annual dinner of the Pennsylvania institute of certified public accountants, April 15, 1901. 14p.

How to keep household accounts; a manual of family finance. New York, Harper and brothers, 1903. 117p.

Municipal accounts of Chicago; a paper read at the seventh annual meeting, National municipal league held in Rochester, New York, May 8, 9, 10, 1901. 15p.

Place of the science of accounts in collegiate commercial education; a paper read at the thirteenth annual meeting of the American economic association, University of Michigan, December 28, 1900. 8p.

Progress of professional accountancy; an address at the regular meeting of the Institute of accounts, June 27, 1901. 17p.

Scope of banking education; an address before the New York chapter American institute of bank clerks, Nov. 21, 1901. 11p.

HASKINS & SELLS

Accounting methods of the city of Chicago; letter supplemental to report of March 21, 1901, to the Merchants club, April 13, 1901. 4p.

Report on the methods of accounting of the city of Chicago to special committee of the Merchants club, 1901. 109p.

HATFIELD, HENRY RAND

Modern accounting, its principles and some of its problems. New York, D. Appleton & co. 1916. 367p.

HAUER, DANIEL JACOB

Modern management as applied to construction. New York, McGraw-Hill book co. 1918. 194p.

Digitized by Google

HAWKINS, LESLIE WHITTEM

Cost accounts; an explanation of principles and a guide to practice. London, Gee & co. 1912. 124p.

HAY. See Produce.

HAYES, HAMMOND VINTON

Public utilities; their cost new and depreciation. Ed. 2. New York, D. Van Nostrand co. 1916. 262p.

Public utilities; their fair present value and return. New York, D. Van Nostrand co. 1915. 207p.

HAZELIP, J.

Multiple-shop accounts. London, Gee & co. 1903. 114p. (Accountants' library, v.24)

HEADLY, LAWRANCE COMPTON

Boot and shoe costings. London, Gee & co. 1908. 55p.

HEALTH BOARDS

Accounting

Powers, Le Grand. Uniform accounts as a basis for standard forms for reporting financial and other statistics of health departments. Washington, Government printing office, 1912. 16p. (United States. Department of commerce and labor)

HEALTH INSURANCE. See Insurance—Health.

HEATING

Accounting

Illinois. Public utilities commission. Uniform system of accounts for heating utilities; first issue effective January 1, 1919; general order 54. Springfield, Ill., 1918. 115p.

Missouri. Public service commission. General order no. 15 in the matter of a uniform system of accounts for heating companies and municipalities; effective January 1, 1915. Jefferson City, Missouri. 64p.

HEFT, LOUIS

Holders of railroad bonds and notes; their rights and remedies; treating particularly of the receivership and of the reorganization of the road, of the foreclosure of the mortgage and of the other proceedings to realize on the security. New York, E. P. Dutton & co. 1916. 419p.

Digitized by Google

HENDERSCHOTT, F. C. AND F. E. WEAKLY

Employment department and employee relations. Chicago, LaSalle extension university, c1918. 60p.

HERRICK, CLAY

Trust companies; their organization, growth and management. New York, Bankers publishing co. 1909. 481p.

HERRICK (LESTER) & HERRICK, McLAREN, GOODE & COMPANY, PRICE, WATERHOUSE & COMPANY, WILLIAM DOLGE

Report to the Merchants association of San Francisco upon the necessity of a revision of the accounting system of the city government of San Francisco, prepared by the following committee of certified public accountants appointed for the purpose, Lester Herrick & Herrick, McLaren, Goode & company, Price, Waterhouse & company, William Dolge. 46p.

HIGHER accountancy. La Salle extension university, Chicago. 1918.

HIGHER accountancy. Tanner-Gilman schools, inc. c1917.

HIGHWAYS. See Roads and highways.

HILL, FREDERICK TREVOR

Care of estates. New York, Baker, Voorhis & co. 1901. 176p.

HINE, CHARLES DE LANO

Modern organization; an exposition of the unit system. New York, Engineering magazine co. 1912. 110p.

HIRING the worker. Kelly, R. W. 1918.

HOFFMAN, FREDERICK LUDWIG

Facts and fallacies of compulsory health insurance. Newark, Prudential press, 1917. 101p..

HOLDERS of railroad bonds and notes. Heft, Louis. 1916.

HOLDSWORTH, JOHN THOM

Money and banking. New York, D. Appleton & co. 1917. 511p.

HOLIDAYS

Guaranty trust company of New York. Bank and public

Digitized by Google

holidays throughout the world, 1919. New York, Guaranty trust company of New York, c1919. 176p.

HOLLISTER, HORACE EDWARD

Practical garage accounting; a complete system of general and cost records for the garage. Ed. 2. Rockford, Ill. Garage systems co. 1916. 173p.

HOLMAN'S NATIONAL SCHOOL OF ACCOUNTANCY, INC.

Lectures. 2v. Portland, Holman's national school of accountancy, c1915-6.

HOOKSTADT, CARL

Comparison of workmen's compensation laws of the United States up to December 31, 1917. Washington, Government printing office, 1918. 106p. (United States. Bureau of labor statistics, bulletin no. 240)

HOOPER, FLORENCE

Manual of bookkeeping for treasurers of foreign missions. Baltimore, Maryland, 1916. 21p.

HOOPER, WILLIAM EVERETT

Railroad accounting. New York, D. Appleton & co. 1915. 461p.

HOPKINSON, JOSEPH

Real estate accountant (with specimen set of books). Winnipeg, Joseph Hopkinson, c1914. 140p.

HOSIERY. See Knit goods.

HOSPITALS. See Institutions, hospitals, etc.

HOTELS

Accounting

Dicksee, Lawrence Robert. Hotel accounts. London, Gee & co. 1905. 76p. (Accountants' library, v.37)

National cash register co., Dayton, O. Checking and auditing system used in the Saint Paul Hotel, St Paul Minn. Dayton, Ohio, National cash register co. c1912. 69p.

HOUSEHOLD

Accounting

Crandell, John Chester and M. F. Crandell. Manual of household accounts; including complete instructions, illus-

Digitized by Google

trative figures and forms for actual use covering three years. Boston, Whitcomb & Barrows, 1917. 24p.

Haskins, Charles Waldo. How to keep household accounts; a manual of family finance. New York, Harper and brothers, 1903. 117p.

HOW to analyze industrial securities. Collver, Clinton. 1917.

HOW to analyze railroad reports. Moody, John. 1916.

HOW to do business by letter. Cody, Sherwin. 1918.

HOW to finance a business; 202 proved methods of raising capital and using credit. Chicago, A. W. Shaw co. 1912. 128p.

HOW to find costs in printing. Davis, A. E. 1914.

HOW to find factory costs. Thompson, C. B. c1916.

HOW to keep household accounts. Haskins, C. W. 1903. 117p.

HOW to manage an office. Chicago, A. W. Shaw co. 1914. 128p.

HOW to run a retail automobile business at a profit; plans and methods for cutting down expense and increasing sales—cost figures that help point out chances to make better profits. Chicago, A. W. Shaw co. c1918. 218p.

HOW to run a retail lumber business at a profit; plans, methods and cost figures for cutting down expenses and increasing sales; contributed by nearly 500 dealers in 32 states. Chicago, A. W. Shaw co. c1917. 223p.

HOW to understand the balance sheet and other periodical statements by a chartered accountant. Ed. 2. London, Jordan & sons, 1905. 102p.

HOXIE, ROBERT FRANKLIN

Scientific management and labor. New York, D. Appleton & co. 1916. 302p.

HOYT, EDMUND S.

Instantaneous interest tables giving the interest 3½, 4, 5 and 6 per cent. per annum upon any sum from one dollar to one million dollars for every number of days from one to three hundred and sixty, upon the basis of 360 days to the year, and from one day to three hundred and sixty-five upon the basis of 365 days to the year. Portland, Eastern publishing co. 1887.

Digitized by Google

HUDDERS, EUGENE RUSSELL

Indexing and filing; a manual of standard practice. New York, The Ronald press co. 1916. 292p.

HUEBNER, SOLOMON S.

Life insurance; a textbook endorsed by the Education conservation bureau, the National association of life underwriters. New York, D. Appleton & co. 1916. 482p.

Property insurance comprising fire and marine insurance, corporate surety bonding, title insurance and credit insurance. New York, D. Appleton & co. 1918. 421p.

HUFFCUT, ERNEST WILSON

Elements of business law; with illustrative examples and problems, revised by George Gleason Bogert. Boston, Ginn & co. c1917. 319p.

HULL, WALTER HENRY

Practical problems in banking and currency. New York, The Macmillan co. 1907. 596p.

HUMAN factor in works management. Hartness, James. 1912.

HUMPHREY, JOHN REGESTER AND W. H. KERR

Lumber accounting and opening the books in primary grain elevators. Washington, Government printing office, 1916. 12p.

Patronage dividends in cooperative grain companies. Washington, Government printing office, 1916. 11p. (United States. Department of agriculture, bulletin no. 371)

System of accounts for farmers' cooperative elevators. Washington, Government printing office, 1915. 30p. (United States. Department of agriculture, bulletin no. 236)

System of accounts for live-stock shipping associations. Washington, Government printing office, 1916. 15p. (United States. Department of agriculture, bulletin no. 403)

System of accounts for primary grain elevators. Washington, Government printing office, 1916. 30p. (United States. Department of agriculture, bulletin no. 362)

Digitized by Google

HUMPHREY, JOHN REGESTER AND G. A. NAHSTOLL—*Continued*

Accounting records for country creameries. Washington, Government printing office, 1917. 37p. (United States. Department of agriculture, bulletin no. 559)

HUMPHREYS, ALEXANDER CROMBIE

Lecture notes on some of the business features of engineering practice; with lectures and papers by other authors. Revised and enlarged. Hoboken, N. J. Stevens institute of technology, 1916. 571p.

HUNTER, JOEL, ed.

General information on the Georgia C. P. A. examinations and typical questions. Atlanta, Georgia, Press of the appeal publishing co. 1913. 65p.

Thinking in figures; commerce, finance and accounts, business systems and short cuts. Atlanta, Joel Hunter, c1916. 234p.

HURLEY, EDWARD NASH

Awakening of business. New York, Doubleday, Page & co. 1916. 240p.

HUTCHINSON, J. HOWARD

School costs and school accounting. New York, Teachers college, Columbia university, 1914. 151p.

IBOTSON, JOHN GEORGE PERCY

Quarry and stone merchants' accounts. London, Gee & co. 1904. 111p. (Accountants' library, v.27)

ICE

Accounting

Bluim, J. M. Accounting system of an ice company. Cleveland, J. M. Bluim, 1911. 104p.

IDAHO. PUBLIC UTILITIES COMMISSION

Uniform system of accounts for electric light and power companies; first edition effective January 1, 1914. Boise, 1913. 98p.

Uniform system of accounts for water corporations; first issue effective January 1, 1914. 95p.

IGNATIUS, MILTON BERGE

Financing of public service corporations. New York, The Ronald press co. 1918. 508p.

Digitized by Google

ILLINOIS. PUBLIC UTILITIES COMMISSION

Uniform system of accounts for electric utilities; first issue effective January 1, 1919. Springfield, 1918. 141p.

Uniform classification of accounts for gas utilities; first issue effective January 1, 1919. Springfield, 1918. 137p.

Uniform system of accounts for heating utilities; first issue effective January 1, 1919; general order 54. Springfield, 1918. 115p.

Uniform system of accounts for water utilities; first issue effective January 1, 1919. Springfield, 1918. 133p.

ILLINOIS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Year-book, 1918. 20p.

ILLINOIS, UNIVERSITY OF

Circular of information in regard to the examinations for certified public accountants. Urbana, 1916. 35p.

IMPORTANT federal laws. Lapp, J. A., comp. c1917.

INCOME. See Capital, profits and dividends.

INCOME TAX. See Taxation.

INCORPORATED accountants' journal; the official organ of the Society of incorporated accountants and auditors, 1914-1918. 50, Gresham street, Bank, London, E. C. 2, 1914-1918.

INCORPORATED INSTITUTE OF ACCOUNTANTS, VICTORIA

Annual report 1915-1917.

INCORPORATED students' telephone; questions and answers to the intermediate and final examinations of the Society of incorporated accountants and auditors. 1912-1914; answers by D. F. de l'Hoste Ranking and Spicer & Pegler, London, H. Foulks Lynch & co.

INCREASING human efficiency in business. Scott, W. D. 1914.

INDEXES. See Bibliographies, indexes, catalogues, etc.

INDEXING. See Filing and indexing.

INDIANA. PUBLIC SERVICE COMMISSION

Classifications and forms for artificial gas utilities. Indianapolis, 1913. 101p.

Digitized by Google

INDIANA. PUBLIC SERVICE COMMISSION—*Continued*

Classifications and forms for electric utilities. Fort Wayne, 1915. 88p.

Classifications and forms for water utilities. Indianapolis, 1913. 93p.

Uniform classification of accounts for electric utilities. Indianapolis, 1913. 90p.

Uniform classification of accounts for gas utilities. Indianapolis, 1913. 78p.

Uniform classification of accounts for water utilities, May, 1913. Indianapolis, 1913. 94p.

INDIANA. STATE BOARD OF ACCOUNTS

Budget classifications and rules of procedure for department estimates. Indianapolis, State board of accounts, 1918. 20p.

Civil cities and towns; extracts from letters and opinions. Indianapolis, Indiana state board of accounts, 1917. 86p.

Township business; extracts from letters. Indianapolis, State board of accounts, 1917. 159p.

Uniform system of examination. Indianapolis, State board of accounts, 1915. 56p.

INDUSTRIAL arts index; subject index to a selected list of engineering and trade periodicals for 1915-1918. New York, The H. W. Wilson co. 1915-1918.

INDUSTRIAL leadership. Gantt, H. L. 1916.

INDUSTRIAL management, 1918. New York, Engineering magazine co. 1918.

INDUSTRIAL organization and management. Diemer, Hugo. 1917.

INDUSTRIAL profit sharing and welfare work. Cleveland. Chamber of commerce. 1916.

INFLUENCE of accountants' certificates on commercial credit. Richardson, A. P. ed. 1913.

INHERITANCE TAX. See Taxation—Inheritance.

INQUIRY into the nature and cause of the wealth of nations. 2v. Smith, Adam. 1914.

INSOLVENCY. See Bankruptcy.

INSTALLING efficiency methods. Knoeppel, C. E. 1917.

INSTANTANEOUS interest tables. Hoyt, E. S. 1887.

Digitized by Google

INSTITUTE OF ACTUARIES

Text-book of the principles of interest, life annuities, and assurances, and their practical application; new edition revised by Ralph Todhunter. London, Charles & Edwin Layton, 1915.

Pt. 1 Interest (including annuities-certain)

INSTITUTE OF CHARTERED ACCOUNTANTS AND ACTUARIES IN GLASGOW

Report and accounts, 1915, 1916.

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Library catalogue, printed for the institute by T. and A. Constable. 1913. 963p.

List of members, 1908-1916.

Report and accounts, 1917.

INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND

Year-book, 1915, 1917.

INSTITUTE OF CHARTERED ACCOUNTANTS OF BRITISH COLUMBIA

Year book, 1913-1918.

INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO

Year-book 1913-4—1918-9.

INSTITUTE OF CHARTERED ACCOUNTANTS OF SASKATCHEWAN

Year book, 1913-1914.

INSTITUTIONS, HOSPITALS, ETC.

Accounting

Arizona. Commission of state institutions. Forms.

Bell, Spurgeon. Report on accounting administration for correctional institutions. Illinois, Efficiency and economy committee, 1914. 91p.

Burdett, Henry. Uniform system of accounts for hospitals and public institutions, orphanages, missionary societies, homes, co-operations, and all classes of institutions with special forms of account, complete sets of books, certain suggested checks upon expenditure, forms of tender, and other aids to economy together with an index of

Digitized by Google

classification whereby every item of expenditure may be dealt with under identical heads by every group of institutions. London, Scientific press, 1903. 103p.

Cole, William Morse. Uniform accounting for institutions; reprinted from the Journal of home economics, February, 1912. 50p.

Patterson, Teele & Dennis. Description and illustrations of a uniform system of accounts designed for the use of private charitable institutions receiving money from the city of New York. New York, Patterson, Teele & Dennis. 24p.

Thorne, William Van Schoonover. Forms of hospital financial reports and statistics. Boston, Thompson-Brown co 1908. 78p.

Cost Accounting

Cole, William Morse. Cost accounting for institutions. New York, The Ronald press co. 1913. 248p. (Ronald accounting series)

INSTRUCTIONS for compiling reports on cost, income, and tonnage (form c-1) semi-bituminous, bituminous or sub-bituminous coal or lignite operators producing 100,000 net tons or over per annum. United States. Federal trade commission. 1918. 13p. & forms.

INSURANCE

Huebner, Solomon S. Property insurance comprising fire and marine insurance, corporate surety bonding, title insurance and credit insurance. New York, D. Appleton & co. 1918. 421p.

Insurance and real estate: Part 1, Insurance, by E. R. Hardy; part 2, Real estate, by Walter Linder. New York Alexander Hamilton institute, 1918. 359p. (Modern business, v.18)

Accounting

Sprague, T. B. Treatise on insurance companies' accounts; showing in particular how the annual revenue account and balance sheet of a company should be drawn up, so as to be in strict conformity with the schedules of the assurance companies act, 1909; being a second edition of a Treatise on life insurance accounts originally written by T. B. Sprague, revised by A. E. Perrine. London, Charles & Edwin Layton, 1911. 100p.

Sweetland, Charles Augustus. Insurance and real estate accounts; a working handbook of modern methods of

Digitized by Google

accounting and office routine as used in the offices and agencies of insurance companies and by dealers in real estate. Chicago, American school of correspondence, 1910. 154p.

Tyler, Edgar Alfred. Insurance companies' accounts. London, Gee & co. 1905. 207p. (Accountants' library, v.36)

Young, T. E. and Richard Masters. Insurance office organization, management and accounts. New York, Sir Isaac Pitman & Sons. 146p.

Auditing

Wolfe, Samuel Herbert. Examination of insurance companies. New York, Insurance press, 1910. 248p.

INSURANCE, AUTOMOBILE

New York state. Insurance department. Report on examination of the National automobile underwriters' conference, dated Jan. 5, 1917. 38p.

INSURANCE, HEALTH

Hoffman, Frederick Ludwig. Facts and fallacies of compulsory health insurance. Newark, Prudential press, 1917. 101p.

INSURANCE, LIFE

Handy guide to premium rates applications and policies of American life insurance companies; showing tables of rates for policies in general use; also forms of policies issued by the companies and the conditions bearing upon them, 1918. New York, Spectator co. c1918. 1220p.

Huebner, Solomon S. Life insurance; a textbook endorsed by the Educational conservation bureau, the National association of life underwriters. New York, D. Appleton & co. 1916. 482p.

Institute of actuaries. Text-book of the principles of interest, life annuities, and assurances, and their practical application; new edition revised by Ralph Todhunter. London, Charles & Edwin Layton, 1915.

Pt. 1 Interest (including annuities-certain)

Moir, Henry. Life assurance primer; a text-book dealing with the practice and mathematics of life insurance for advanced schools, colleges and universities. New York, Spectator co. 1916. 230p.

Accounting

M'Lauchlan, James John. On the book-keeping of a life

Digitized by Google

office; with discussion thereon. London, Charles & Edwin Layton, 1903. 67p.

Tyler, Edgar Alfred. Insurance companies' accounts. London, Gee & co. 1905. 207p. (Accountants' library, v.36)

INSURANCE, MARINE

Gow, William. Marine insurance; a handbook. London, The Macmillan co. 1917. 479p.

Accounting

Spicer, Ernest Evan and E. C. Pegler. Underwriters' accounts. London, Gee & co. 1903. 62p. (Accountants' library, v.22)

INSURANCE and real estate: Part 1, Insurance, by E. R. Hardy; part 2, Real estate, by Walter Linder. New York, Alexander Hamilton institute, 1918. 359p. (Modern business, v.18)

INTEREST TABLES. See Tables.

INTERNATIONAL harvester co. United States. Bureau of corporations. 1913.

INTERNATIONAL war loans of belligerent countries also consolidation loan of Spain and mobilization loans of Switzerland and Holland. National city company. 1918.

INTERSTATE COMMERCE COMMISSION. See United States. Interstate Commerce Commission.

INTRODUCTION to accounting. Wildman, J. R. 1915.

INTRODUCTION to statistical methods. Secrist, Horace. 1917.

INVENTORS and money-makers. Taussig, F. W. 1915.

INVESTIGATING an industry. Kent, William. 1914.

INVESTMENT accounts; reprinted from "The Accountant." London, Gee & co. 1915. 19p.

INVESTMENT and loan societies' accounts. Brown, D. J. A. and Edgar Thomas. 1908.

INVESTMENT BANKERS' ASSOCIATION OF AMERICA

Courses of study in corporation finance and investment. New York, Doubleday, Page & co. 1917. 170p.

Digitized by Google

INVESTMENTS

Chamberlain, Lawrence. Principles of bond investment. Ed. 7. New York, Henry Holt & co. 1917. 551p.

Collver, Clinton. How to analyze industrial securities. New York, Moody's investors service, 1917. 204p.

Jones, Edward David. Investment. New York, Alexander Hamilton Institute, c1918. 352p. (Modern business, v.23)

Kerr, Eleanor. Effect of wars and revolutions on government securities, external and internal. New York, William Morris, Imbrie & co. 1917. 131p.

Manual of statistics co. Manual of statistics; stock exchange hand-book 1918; railroad securities, industrial securities, stock exchange quotations, mining, grain and provisions, cotton, money, banks and trust companies. New York, Manual of statistics co. 1918. 1120p.

Moody's manual, 1900-1918. New York, Moody manual co. 1900-1918.

Mott, Howard S. Course of bond prices; a comparison with civil war conditions. New York, Irving National bank, 1918. 15p.

Poor's manual, 1874-1918. New York, Poor's manual co. 1874-1918.

Rollins, Montgomery. Money and investments; a reference book for the use of those desiring information in the handling of money or the investment thereof. London, George Routledge & sons, c1917. 494p.

Standard statistics company, inc., New York. Status of bonds under the federal income tax. 1918 ed. New York, Standard statistics company, inc. c1918. 197p.

See also Banks and banking; Building and loan associations; Insurance; Loans; Negotiable instruments; Railroads—Securities.

Accounting

Investment accounts; reprinted from "The Accountant". London, Gee & co. 1915. 19p.

Skinner, Ernest Brown. Mathematical theory of investment. Boston, Ginn & co. c1913. 245p.

Sprague, Charles Ezra. Accountancy of investment including a treatise on compound interest, annuities, amortisation and the valuation of securities. Ed. 3. New York, New York university school of commerce, accounts and finance, 1906.

Cover reads—Text book of the accountancy of investment.

Digitized by Google

Sprague, Charles Ezra. Accountancy of investment; with which are incorporated "Logarithms to 12 places and their use in interest calculations" and "Amortization" by the same author; revised by Leroy L. Perrine. New York, The Ronald press co. 1914. 371p. (Ronald accounting series)

IRON AND STEEL

United States. Bureau of corporations. Report of the commissioner on the steel industry. 3v. Washington, Government printing office. 1911-1913.

IRVING NATIONAL BANK

Foreign trade thought of 1918; excerpts from addresses delivered at the fifth national foreign trade convention, Cincinnati, Ohio, April 18-20, 1918. New York, Irving national bank, 1918. 75p.

Trade acceptance progress, addresses and discussion by American bankers and business men at open trade acceptance meetings under the auspices of New York credit men's association and American trade acceptance council. New York, Irving national bank, 1917. 108p.

ISSUANCE of stocks and bonds of American railways. Williams, W. H. 1911.

JAMES, HERMAN GERLACH

Municipal functions. New York, D. Appleton & co. 1917. 369p. (National municipal league series)

JENKINSON, MARK WEBSTER

Audit of a public limited company. London, Gee & co. 1913. 58p.

Audit of partnership accounts. London, Gee & co. 1914. 51p.

Bookkeeping for retail grocers and other tradesmen. London, Gee & co. 1905. 47p.

Some notes on bankruptcy. London, Gee & co. 1915. 95p.

Some notes on the audit of different businesses. London, Gee & co. 1913. 40p.

JENKS, JEREMIAH WHIPPLE

Business and the government. New York, Alexander Hamilton institute, c1918. 353p. (Modern business, v.24)

Digitized by Google

JESSUP, HENRY WYNANS

Law and practice of the Surrogates' court in the state of New York; being a consolidation of the fifth edition of Jessup's Surrogate practice with the seventh edition of Redfield's Surrogate practice and also a commentary chiefly on chapter XVIII of the code of civil procedure as re-enacted in 1914. New York, Banks law publishing co. 1916. 1842p.

JEWELERS, SILVERSMITHS, ETC.

Accounting

Edward, Allen. Jewellers', silversmiths' and kindred traders' accounts. London, Gee & co. 1903. 167p. (Accountants' library, v.23)

JOHNSON, EMORY RICHARD and T. W. VAN METRE

Principles of railroad transportation. New York, D. Appleton & co. 1918. 619p.

JOHNSON, GEORGE

Electric lighting accounts. London, Gee & co. 1903. 171p. (Accountants' library, v.29)

Grain, flour, hay and seed merchants' accounts. London, Gee & co. 1902. 95p. (Accountants' library, v.10)

JOHNSON, JOSEPH FRENCH

Business and the man. New York, Alexander Hamilton institute, c1918. 330p. (Modern business, v.1)

Money and currency in relation to industry, prices, and the rate of interest. Revised ed. New York, Ginn & co. c1905. 423p.

Production, consumption and value. (In Economics of business. c1918)

Relation of economics to higher accounting; an address delivered before the New York state society of certified public accountants, December 12, 1901. 15p.

JOHNSTON, J. G.

Forms of account books for various classes of business. London, Gee & co. 94p.

JONES, ARTHUR FRANCIS

Lumber manufacturing accounts. New York, The Ronald press co. 1914. 112p. (Ronald accounting series)

Digitized by Google

JONES, EDWARD DAVID

Administration of industrial enterprises with special reference to factory practice. New York, Longmans, Green & co. 1917. 442p.

Investment. New York, Alexander Hamilton institute, c1918. 352p. (Modern business, v.23)

JONES, EDWARD FURNIVAL

Friendly societies' and trade unions' accounts. London, Gee & co. 1904. 154p. (Accountants' library, v.28)

JONES, EDWARD THOMAS

Jones's English systems of book-keeping by single and double entry. Ed. 16. London, Theodore Jones & co. 107p.

JONES, JOHN GEORGE

Salesmanship and sales management. New York, Alexander Hamilton institute, c1918. 358p. (Modern business, v.7)

JOURNAL of accountancy; the official organ of the American institute of accountants, 1905-1918. New York, The Ronald press co. 1905-1918.

JOURNAL of the American bankers association, 1917-1918. 5 Nassau street, New York, 1917-1918.

JUSTIN, W. H.

Analysis of selling price of flour; a complete classification of operating expenses of flour mills. Kansas City, Southwestern grain & flour journal, c1917. 1p.

KAHN, JOSEPH AND J. J. KLEIN

Principles and methods in commercial education; a text book for teachers, students and business men. New York, The Macmillan co. 1916. 439p.

KAHN, OTTO HERMANN

Government ownership of railroads and war taxation; an address before the National conference board, New York, October 10, 1918. 50p.

KANSAS CITY, MEXICO & ORIENT RAILWAY COMPANY

Plan and agreement of reorganization, December 8, 1915. 57p.

Digitized by Google

KANSAS, UNIVERSITY OF

State law and the university rules for the examination of candidates for the certificate of certified public accountant. Topeka, 1915. 10p.

KASTOR, E. H.

Advertising. Chicago, LaSalle extension university, 1918. 317p.

KEEPING up with rising costs. Sammons, Wheeler. c1915.

KEISTER, DAVID ARMEL

Corporation accounting and auditing; a practical treatise on higher accounting. Ed. 9. Cleveland, Burrows brothers co. 1901. 525p.

KELLY, ROY WILLMARTH

Hiring the worker. New York, Engineering magazine co. 1918. 250p. (Industrial management library)

KENT, WILLIAM

Bookkeeping and cost accounting for factories. New York, John Wiley & sons, 1918. 261p.

Investigating an industry; a scientific diagnosis of the diseases of management. New York, John Wiley & sons, 1914. 126p.

KERR, ELEANOR

Effect of wars and revolutions on government securities, external and internal. New York, William Morris, Imbrie & co. 1917. 131p.

KERR, WILLIAM HORACE AND G. A. NAHSTOLL

Cooperative organization business methods. Washington, Government printing office, 1915. 24p. (United States. Department of agriculture, bulletin no. 178)

KESTER, ROY BERNARD

Accounting theory and practice; a first year text. New York, The Ronald press co. 1918. 607p.

KEY, FRANK

Water companies' accounts. London, Gee & co. 1903. 73p. (Accountants' library, v.19)

KIMBALL, DEXTER SIMPSON

Cost finding. New York, Alexander Hamilton institute, c1918. 338p. (Modern business, v.10)

Digitized by Google

KIMBALL, DEXTER SIMPSON—*Continued*

Principles of industrial organization. New York, McGraw-Hill book co. 1913. 272p.

KING, WILLFORD ISBELL

Elements of statistical method. New York, The Macmillan co. 1916. 250p.

KING COUNTY (SEATTLE) WASHINGTON

Fourth liberty loan recording and accounting system, September, 1918.

KINKS on cost finding in knitting mills. Textile world record. c1910.

KIRKBRIDE, FRANKLIN BUTLER AND J. E. STERRETT

Modern trust company; its functions and organization. Ed. 4, revised. New York, The Macmillan co. 1913. 319p.

KLEIN, JOSEPH JEROME

Bookkeeping and accounting. New York, D. Appleton & co. 1917. 453p. (College of the city of New York series in commerce, civics and technology)

Elements of accounting, theory and practice. New York, D. Appleton & co. 1916. 422p.

KNIFFIN, WILLIAM HENRY

Commercial paper, acceptances and the analysis of credit statements; a practical treatise on commercial paper, with particular reference to the processes by which the credit risk is determined where such instruments are purchased as a bank investment. New York, Bankers publishing co. 1918. 162p.

Practical work of a bank; a treatise of practical banking which aims to show the fundamental principles of money; the practical work of a bank in detail, and particularly credit in its relation to banking operations. Ed. 3, revised. New York, Bankers publishing co. 1917. 600p.

Savings bank and its practical work. New York, Bankers publishing co. 1912. 551p.

KNIT GOODS

Cost accounting

Textile world record. Kinks on cost finding in knitting mills; comp. from the questions and answers department

Digitized by Google

of the Textile world record. Boston, Lord & Nagle co. c1910. 94p.

Costs

United States. Bureau of foreign and domestic commerce. Hosiery industry; report on the cost of production of hosiery in the United States. Washington, Government printing office, 1915. 258p. (Miscellaneous series, no. 31)

United States. Bureau of foreign and domestic commerce. Knit-underwear industry; report on the cost of production of knit-underwear in the United States. Washington, Government printing office, 1915. 217p. (Miscellaneous series no. 32)

KNOEPPEL, CHARLES EDWARD

Installing efficiency methods. New York, Engineering magazine co. 1917. 258p. (Works management library)

Maximum production in machine shop and foundry. New York, Engineering magazine co. 1911. 365p. (Works management library)

KNOX, GEORGE WALTER

Companies. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p.61-92)

KRACH, EDWARD TINGEY

Standardized accounting system for country clubs. Chicago, Glennen & Kern, c1918. 32p.

LABOR

United States. Industrial commission. Reports. 18v. Washington, Government printing office, 1900-1901.

See also Employers' liability; Wages.

Laws and legislation

United States. Bureau of labor statistics. Labor legislation of 1917. Washington, Government printing office, 1918. 430p.

LABOR survey of Cleveland cloak industry. Emmet, Boris. 1918.

LADD, CARL EDWIN

System of farm cost accounting. Washington, Government printing office. 1915. 15p. (United States. Department of agriculture, farmers' bulletin 572)

Digitized by Google

LAND BANKS. See Banks and banking—Land banks.

LANHAM, HERBERT

Brewers' and bottlers' accounts; with a chapter on the licensing act, 1904, by W. C. Northcott. London, Gee & co. 1906. 191p. (Accountants' library, v.44)

LAPP, JOHN AUGUSTUS, COMP.

Important federal laws. Indianapolis, B. F. Bowen & co. c1917. 165p.

LARSON, CARL WILLIAM

Milk production cost accounts; principles and methods. New York, Columbia university press, 1916. 60p. Bibliography, p.55-60.

LA SALLE EXTENSION UNIVERSITY, CHICAGO

Higher accountancy. Chicago, La Salle extension university, 1918.

LAUNDRIES

Accounting

Livesey, Francis James. Laundry accounts. London, Gee & co. 1905. 124p. (Accountants' library, v.38)

LAW

Bouvier, John. Bouvier's law dictionary and concise encyclopedia. Ed. 3, revised. 3v. Kansas City, Vermont law book co. 1914. 3504p.

Lapp, John Augustus, comp. Important federal laws. Indianapolis, B. F. Bowen & co. c1917. 165p.

Two centuries' growth of American law, 1701-1901, by members of the faculty of the Yale law school. New York, Charles Scribner's sons, 1901. 538p.

See also Arbitration and award; Bankruptcy; Commercial law; Negotiable instruments; Parliamentary practice; also subdivision Law under various headings, e. g. Accountancy-Law.

LAW and practice of excess profits duty. Sanders, William. 1918.

LAW, COMMERCIAL. See Commercial law.

LAWRENCE, WILLIAM

Parish finance; paper read at the church congress. Boston, The church militant. 1914. 19p.

Digitized by Google

LAWYERS

Accounting

Cope, Edward A. and H. W. H. Robins. Solicitor's office organisation, management and accounts. London, Sir Isaac Pitman & sons. 166p.

Dicksee, Lawrence Robert. Solicitors' accounts. London, Gee & co. 1902. 84p. (Accountants' library, v.12)

LEAKE, PERCY DEWE

Depreciation and wasting assets and their treatment in computing annual profit and loss. London, Sir Isaac Pitman & sons, 1917. 233p.

LECTURE notes on some of the business features of engineering practice. Humphreys, A. C. 1916.

LEFFINGWELL, WILLIAM HENRY

Scientific office management; a report on the results of applications of the Taylor system of scientific management to offices; supplemented with a discussion of how to obtain the most important of these results. Chicago, A. W. Shaw co. 1917. 253p.

LEGAL position of outgoing partners. Stevens, T. M. 1894 and 1895.

LEGISLATIVE regulation of railway finance in England. Wang, Ching Chun. 1918.

LE ROSSIGNOL, JAMES EDWARD

Relation between accountancy and economics; a paper to be presented at the annual meeting of the American association of public accountants, October 19, 20, 21, 1909. 10p.

LEWIS, ELIAS ST. ELMO

Efficient cost keeping; a study of the most efficient applications of cost keeping principles to certain types of management. Ed. 3. Detroit, Burroughs adding machine co. 1914. 256p.

Getting the most out of business; observations of the application of the scientific method to business practice. Ed. 5. New York, The Ronald press co. 1916. 515p.

LIBRARIES

Finance

New York city. Board of estimate and apportionment. Analysis of the funds of the New York (circulation de-

Digitized by Google

partment) Brooklyn and Queens Borough public libraries, from the consolidation of the greater city in 1898 to the close of 1915, together with detailed statements of cost of circulating books and schedules of library properties. New York, Board of estimate and apportionment, 1916. 129p.

LIFE assurance primer. Moir, Henry. 1916.

LIFE INSURANCE. See Insurance, Life.

LIFE TENANT AND REMAINDERMAN. See Executors and trustees.

LINDER, WALTER

Real estate. (In Insurance and real estate. 1918. p.179-351)

LIQUOR DEALERS

Accounting

Sabin, A. Wine and spirit merchants' accounts. London, Gee & co. 1904. 176p. (Accountants' library, v.32)

LISLE, GEORGE

Accounting in theory and practice; a text-book for the use of accountants, solicitors, bookkeepers, investors and business men. Edinburgh, William Green & sons, 1900. 426p.

Encyclopædia of accounting. 6v. Edinburgh, William Green & sons, 1903.

——AND W. A. MIDDLETON

Account-keeping in principle and practice. Edinburgh, William Green & sons, 1911. 242p.

LITHOGRAPHERS

Cost Accounting

Stevenson, Harry Clifford. Uniform manufacturing cost and estimating system adopted by the National association of employing lithographers. National association of employing lithographers, c1914. 127p.

LITTLE, ARTHUR SHEPARD

Formulæ for obtaining from ordinary bond tables values for bonds at various unusual coupon rates from 3.01% to 6.50%. St. Louis, A. S. Little, c1915. 12p.+14 tables.

Digitized by Google

LIVE STOCK SHIPPING ASSOCIATIONS

Accounting

Humphrey, John Regester and W. H. Kerr. System of accounts for live-stock shipping associations. Washington, Government printing office, 1916. 15p. (United States. Department of agriculture, bulletin no. 403)

LIVERMORE, RUFUS P.

Livermore's trustees' handbook. Ed. 2, revised. New York, L. K. Strouse & co. 1885. 102p.

LIVESEY, FRANCIS JAMES

Laundry accounts. London, Gee & co. 1905. 124p. (Accountants' library, v.38)

LOAN ASSOCIATIONS. See Building and loan associations.

LOCK, FREDERICK JAMES

West African gold mining accounts. London, Gee & co. 1910. 134p.

LODGE, WILLIAM

Rules of management; with practical instructions on machine building. New York, McGraw-Hill book co. 1913. 139p.

LOANS

National city company. International war loans of belligerent countries also consolidation loan of Spain and mobilization loans of Switzerland and Holland. New York, National city co. 1918. 144p.

Includes—First, second and third liberty loans and war savings stamps.

United States. Treasury department. $6,000,000,000 United States of America four and one quarter per cent gold bonds of 1933-38, Fourth liberty loan. Washington, September 28, 1918. 4p.

See also Investments.

Accounting

King county (Seattle) Washington. Fourth liberty loan recording and accounting system, September, 1918.

United States. Treasury department. Regulations governing expenditures and the preparation of accounts under appropriations made by congress for expenses of loans

Digitized by Google

and war savings certificates. Washington, Government printing office, 1918. 8p. (Treasury department circular no. 103 of March 25, 1918)

LONDON ASSOCIATION OF ACCOUNTANTS, LIMITED

Qualifications for membership, regulations regarding examinations, 1918.

LOOMIS, JOHN R.

Contents and mode of stating executors' accounts; and discussion thereon at the December monthly meeting of the New York state society of certified public accountants, December 10, 1907. 24p.

LOOMIS, SUFFERN & FERNALD

Depreciation and obsolescence as governed by federal income tax regulations. New York, Loomis, Suffern & Fernald, c1918. 24p.

LORING, AUGUSTUS PEABODY

Trustee's handbook. Ed. 3. Boston, Little, Brown & co. 1907. 224p.

LOUGH, WILLIAM HENRY

Business finance; a practical study of financial management in private business concerns. New York, The Ronald press co. 1917. 631p.

LUMBER

How to run a retail lumber business at a profit; plans, methods and cost figures for cutting down expenses and increasing sales; contributed by nearly 500 dealers in 32 states. Chicago, A. W. Shaw co. c1917. 223p.

United States. Bureau of corporations. Lumber industry. Washington, Government printing office, 1914.

Accounting

American lumberman. Bookkeeping systems for a retail lumber business. Chicago, American lumberman, 1910-1911. 52p.

Jones, Arthur Francis. Lumber manufacturing accounts. New York, The Ronald press co. 1914. 112p. (Ronald accounting series)

Smith, Ernest Edwin. Timber merchants' accounts. London, Gee & co. 1904. 98p. (Accountants' library, v.35)

Digitized by Google

LUMBER accounting and opening the books in primary grain elevators. Humphrey, J. R. and W. H. Kerr, 1916. 12p.

LUND, JOHN AND G. H. RICHARDSON

Mineral water manufacturers' accounts. London, Gee & co. 1902. 72p. (Accountants' library, v.8)

LYON, WALTER HASTINGS

Corporation finance. Boston, Houghton, Mifflin co. c1912. 327p.

LYONS, DANIEL

American dictionary of the English language. New York, P. F. Collier & son, c1908. 1016p.

LYONS, JAMES A.

Wholesale accounting—grocery business. Chicago, Lyons & Carnahan. 51p. blank books and blanks.

McADOO, WILLIAM GIBBS

Report to the president of the work of the United States railroad administration for the seven months of its existence ending July 31, 1918. Washington, Government printing office, 1918. 32p.

McCLUNG, ROBERT GARDNER

Theory of debit and credit in accounting. Boston, Morgan, Mills & co. 1913. 16p.

McCOLL, DONALD

Tramway bookkeeping and accounts. London, Gee & co. 1902. 226p. (Accountants' library, v. 15)

MacDONALD, GEORGE ROBERT

Spanish-English and English-Spanish commercial dictonary of the words and terms used in commercial correspondence which are not given in the dictionaries in ordinary use; compound phrases, idiomatic and technical expressions, etc. Philadelphia, David McKay. 644p.

MACHINE SHOPS

Dean, Stuart. Shop and foundry management. New York, David Williams co. 1913. 220p.

Knoeppel, Charles Edward. Maximum production in machine shop and foundry. New York, Engineering magazine co. 1911. 365p. (Works management library)

Digitized by Google

MACHINE SHOPS—*Continued*

Lodge, William. Rules of management; with practical instructions on machine building. New York, McGraw-Hill book co. 1913. 139p.

Van Deventer, John Herbert. Handbook of machine shop management. New York, McGraw-Hill book co. 1915. 374p.

See also Scientific management.

MACHINERY. See Cotton machinery; Agricultural machinery.

MACHINERY as an aid to accountancy. Dicksee, L. R. 1916.

MACHINERY of the office. Parsons, C. C. 1918.

MacINNES, DUNCAN AND R. M. CHAPMAN

Municipal accounting and the municipal balance sheet; papers read before conferences held under the auspices of the United States Census bureau at Washington, D. C. 1906. 56p.

McINTOSH, ROBERT JAMES

Reference book of accounts for manufacturing and mercantile companies. Ed. 2. Toledo, Ohio, R. J. McIntosh co. c1914. 299p.

McJOHNSTON, HARRISON

Business correspondence. New York, Alexander Hamilton institute, c1918. 322p. (Modern business, v.12)

M'LAUCHLAN, JAMES JOHN

On the book-keeping of a life office; with discussion thereon. London, Charles & Edwin Layton, 1903. 67p.

McMASTER, JAMES SMITH

Commercial digest and business forms. New York, Commercial book co. 1902. 594p.

McVEY, FRANK LE ROND

Exchange and distribution. (In Economics of business. c1918)

MADDEN, JOHN THOMAS

Accounting practice and auditing. New York, Alexander Hamilton institute, c1917. 338p. (Modern business, v.21)

MAGAZINES. See Periodicals and newspapers.

Digitized by Google

MAINE. PUBLIC UTILITIES COMMISSION

Uniform classification of accounts for electrical companies; effective July 1, 1915. Augusta, 1915. 70p.

Uniform classification of accounts for gas companies, effective July 1, 1915, revised to June 30, 1917. Augusta, 1917. 58p.

Uniform classification of accounts for telephone companies, class D; effective July 1, 1915, revised to December 31, 1917. Augusta, 1917. 13p.

Uniform classification of accounts for vessels; effective July 1, 1916. Augusta, 1916. 28p.

Uniform classification of accounts for warehouse-men; effective July 1, 1916. Augusta, 1916. 28p.

Uniform classification of accounts for water companies; effective July 1, 1915. Augusta, 1915. 52p.

Uniform classification of accounts for wharfingers; effective July 1, 1916. Augusta, 1916. 28p. (Accounting no. 6)

MAIR, JOHN

Book-keeping methodiz'd: or, A methodical treatise of merchant-accompts, according to the Italian form, wherein, the theory of the art is fully explained, and reduced to practice, by variety of suitable examples in all the branches of trade. Ed. 4. Edinburgh, W. Sands, A. Kincaid, and A. Donaldson, 1752. 288p.

Book-keeping moderniz'd: or, Merchant-accounts by double entry, according to the Italian form, wherein the theory of the art is clearly explained, and reduced to practice, in copious sets of books, exhibiting all the varieties that usually occur in real business, to which is added a large appendix. Ed. 6. Edinburgh, Bell & Bradfute and William Creech, 1793. 620p.

MANAGEMENT. See Costs, factory accounts, etc; Foundries; Machine shops; Office management; Scientific management; also names of industries, trades, etc.

MANAGEMENT problems in retail shoe stores. Harvard university. Graduate school of business administration. Bureau of business research. 1918.

MANN, JOHN AND H. C. JUDD

Colliery accounts. London, Gee & co. 1909. 116p. (Accountants' library, v.51)

MANUAL of bookkeeping for treasurers of foreign missions. Hooper, Florence. 1916.

Digitized by Google

MANUAL of corporate management. Conyngton, Thomas. 1903.

MANUAL of engineering and estimating for paper box manufacturers. Denham, R. S. 1917.

MANUAL OF STATISTICS CO. Manual of statistics; stock exchange hand-book 1918; railroad securities, industrial securities, stock exchange quotations, mining, grain and provisions, cotton, money, banks and trust companies. New York, Manual of statistics co. 1918. 1120p.

MANUFACTURERS

Statistics.

United States. Bureau of Census. Abstract of the census of manufactures, 1914. Washington, Government printing office, 1917. 722p.

United States. Bureau of Census. Census of manufactures, 1914. Washington, Government printing office, 1917.

United States. Bureau of Census. Census of manufactures, 1914, by states. Washington, Government printing office, 1917.

United States. Bureau of Census. Thirteenth census of the United States, taken in the year 1910, v.10. Manufactures, 1909; reports for principal industries. Washington, Government printing office, 1913. 975p.

See also names of manufactures.

MANUFACTURING costs and accounts. Church, A. H. 1917.

MANUFACTURING organization. Diemer, Hugo. 1917.

MARBLE. See Quarries and quarrying.

MARINE INSURANCE. See Insurance, Marine.

MARKETING METHODS. Butler, R. S. c1918.

MARSHALL, HENRY CALDER

Polytechnic accounts. London, Gee & co. 1902. 82p. (Accountants' library, v.11)

MARTIN, MAC

Advertising campaigns. New York, Alexander Hamilton institute, c1918. 338p. (Modern business, v.13)

Digitized by Google

MARYLAND. PUBLIC SERVICE COMMISSION

Regulations governing the appraisal, distribution and apportionment of fixed capital of gas corporations. Baltimore, 1911. 14p.

Regulations governing the appraisal, distribution and apportionment of fixed capital of street and electric railways. Baltimore, 1911. 17p.

Regulations governing the appraisal, distribution and apportionment of fixed capital of telephone and telegraph companies. Baltimore, 1911. 12p.

Regulations governing the appraisal, distribution and apportionment of fixed capital of water companies. Baltimore, 1911. 16p.

Regulations prescribing a uniform system of accounts for electrical corporations, June 12, 1911. Baltimore, 1911. 73p.

Regulations prescribing a uniform system of accounts for gas corporations. Baltimore, 1911. 60p.

Regulations prescribing a uniform system of accounts for water companies. Baltimore, 1911. 55p.

Uniform system of accounts for electric railways; effective July 1, 1915. 112p.

MASSACHUSETTS. BANK COMMISSIONER

Registration of public accountants, rules for applicants. 2p.

MASSACHUSETTS. HIGHWAY COMMISSION

Annual report, 1916. Boston, 1917.

MATHEMATICAL theory of investment. Skinner, E. B. c1913.

MATHEMATICS AND TABLES

Bayer, Henry G. Metric system in all its details compared with the American weights and measures, twenty-eight tables of equivalents, the thermometers, illustrations. New York, Henry G. Bayer, c1912. 94p.

Beach, O. M. Tables of interest and discount containing two sets of tables for interest at 3, 3½, 4, 4½, 5, 6, 7, 8, 9, and 10 per cent, one set computed for days, 365 to the year, the other for months and days, 30 days a month, 360 to the year. New York, Samuel Hall, 1892.

Bowers, George W. Approximate weights of square strips —specific gravity 1.00, approximate weights of sheets— specific gravity 1.00, approximate weight of cylinders— specific gravity 1.00, approximate weights of disc. 1/64 inch thick. New York, John Wiley & sons, c1917. 4p.

Goldberg, Maurice. Wage tables, calculated on the basis of

Digitized by Google

48 hours per week. New York, Maurice Goldberg, c1918. 11p.

Handbook of sterling exchange for converting sterling into currency and currency into sterling from $4.55 advancing by one-half cent to $5.05 per £ and table of comparative new and old rates also table giving the U. S. value of the gold and silver currency of foreign countries. Revised edition. New York, Charles H. Clayton & co. c1874.

Hoyt, Edmund S. Instantaneous interest tables giving the interest 3½, 4, 5, and 6 per cent per annum upon any sum from one dollar to one million dollars for every number of days from one to three hundred and sixty, upon the basis of 360 days to the year, and from one day to three hundred and sixty-five upon the basis of 365 days to the year. Portland, Maine, Eastern publishing co. 1887.

Institute of actuaries. Text-book of the principles of interest, life annuities, and assurances, and their practical application; new edition revised by Ralph Todhunter. London, Charles & Edwin Layton, 1915.

Pt. 1 Interest (including annuities—certain)

Little, Arthur Shepard. Formulæ for obtaining from ordinary bond tables values for bonds at various unusual coupon rates from 3.01% to 6.50%. St. Louis, A. S. Little, c1915. 12p.+14 tables.

Price, Joseph M. Interest tables, at five, six and seven per cent. per annum; each rate exhibiting the interest on all sums from one dollar to ten thousand dollars, from one to three hundred and sixty-five days; computed from 360 days and 365 days per annum by days and also for months and days. New York, William W. Rose, 1863. 182p.

Rollins, Montgomery. Tables showing the net return from bonds, stocks and other investments paying interest semi-annually at the rates per annum of 3, 3½, 4, 4½, 5, 6, and 7%, and maturing in periods from 6 months to 50 years, together with 5-year periods to 100 years also 3.65, 8, and 10% tables. Ed. 11. Boston, Montgomery Rollins & co. c1898.

Rollins, Montgomery. Tables showing the net returns from bonds and other redeemable securities paying interest semi-annually at the rates per annum of 3, 3½, 4, 4½, 5, 6, and 7% and yields from 2.90 to 7%, maturing in periods from 6 months to 100 years, with special tables for 4¼, 5½ and 8% rates together with stock values and interest tables. Ed. 19, revised and enlarged. Boston, Montgomery Rollins, c1912.

Digitized by Google

Ropp, Christian. Ropp's price marking tables and profit indicator showing the selling prices to realize the per cent profit desired and cover all overhead expenses with other labor saving tables, rules and short-cuts for the use of buyers, sellers and manufacturers of all kinds of commodities. Chicago, C. Ropp & sons, c1915. 39p.

Skinner, Ernest Brown. Mathematical theory of investment. Boston, Ginn & co. c1913. 245p.

Skinner, Ernest Brown. Tables reprinted from a Mathematical theory of investment. New York, Ginn & co. c1913. 25p.

Smith, James Smyth. Practical bank calculator, as developed in actual business; containing time tables, interest table, daily balance interest table, savings account interest table, discount table. Zearing, Ia. J. S. Smith, 1913. 76p.

Spraguc, Charles Ezra. Accountancy of investment including a treatise on compound interest, annuities, amortisation and the valuation of securities. Ed. 3. New York, New York university school of commerce, accounts and finance, 1906.

Cover reads—Text book of the accountancy of investment.

Sprague, Charles Ezra. Accountancy of investment; with which are incorporated "Logarithms to 12 places and their use in interest calculations" and "Amortization" by the same author; revised by Leroy L. Perrine. New York, New York university school of commerce, accounts and finance, 1914. 371p. (Ronald accounting series)

MATHESON, EWING

Depreciation of factories, mines and industrial undertakings and their valuation. Ed. 2. New York, Spon & Chamberlain, 1893. 143p.

MATHESON, K. J. AND F. R. CAMMACK

Neuchâtel and cream cheese; farm manufacture and use. Washington, Government printing office, 1918. 35p. (United States. Department of agriculture, farmers' bulletin 960)

Cost of manufacture p.15-17.

MAXIMUM production in machine shop and foundry. Knoeppel, C. E. 1911.

MAY, IRVILLE AUGUSTUS

Street railway accounting; a manual of operating prac-

Digitized by Google

MAY, IRVILLE AUGUSTUS—*Continued*

tice for electric railways. New York, The Ronald press co. 1917. 454p.

MAY, JAMES HENRY

Medical practitioners' accounts. London, Gee & co. 1903. 82p. (Accountants' library, v.18)

MEAD, EDWARD SHERWOOD

Corporation finance. Revised ed. New York, D. Appleton & co. 1915. 478p.

Trust finance; a study of the genesis, organization and management of industrial combinations. New York, D. Appleton & co. 1908. 387p.

MEATS, THOMAS WHEELER

Agriculture accounts (including income tax as relating to agriculture). London, Gee & co. 1911. 114p. (Accountants' library, v.4)

MECHANICAL DEVICES

Burroughs adding machine company, Detroit. Better day's work at a less cost of time, work and worry to the man at the desk. Detroit, Burroughs adding machine co. c1908. 159p.

Dicksee, Lawrence Robert. Machinery as an aid to accountancy. London, Gee & co. 1916. 19p.

Dicksee, Lawrence Robert. Office machinery and appliances; a handbook for office managers. Ed. 2. London, Gee & co. 1918. 154p.

Elliott-Fisher company, Harrisburgh, Pa. Bookkeeping by machinery; a text book for the guidance of the novice or expert; dedicated to the cause of accounting control. Harrisburgh, Elliott-Fisher co. c1918. 121p.

Freeman, W. E. Accounting session; automatic, mechanical, punching, counting, sorting, tabulating and printing machines adaptable to various lines of accounting and statistical work essential for public service corporations with particular reference to improvements in the art of mechanical accounting. New York, National electric light association, 1915. 85p.

Parsons, Carl Copeland. Machinery of the office. Chicago, La Salle extension university, 1918. 44p.

MECHANICS AND METALS NATIONAL BANK

Acceptances; their purpose and advantages. New York, The Mechanics and metals national bank, c1918. 50p.

Digitized by Google

MEDICAL practitioners' accounts. May, J. H. 1903.

MEELBOOM, JOHN ADAM

Bank bookkeeping and accounts. London, Gee & co. 1901. 135p. (Accountants' library, v.1)

MEN'S factory-made clothing industry. United States. Bureau of foreign and domestic commerce. 1916.

MERCANTILE credit. Hagerty, J. E. 1913.

MERCHANDISING. Swinney, J. B. c1918.

METCALFE, Henry

Cost of manufactures; and the Administration of workshops, public and private. New York, John Wiley and sons, 1885. 322p.

METHOD of analyzing the farm business. Thomson, E. H. and H. M. Dixon. 1918.

METHODS and machinery of practical banking. Patten, C. B. 1908.

METHODS of computing values in foreign trade statistics. United States. Bureau of foreign and domestic commerce. 1917.

METHODS of determining costs in a cotton mill. Nichols, H. W. 1915.

METHODS of industrial remuneration. Schloss, D. F. 1898.

MEYER, H. H. B.

List of references on the real estate business. Special libraries, November 1916.

MICHIGAN. RAILROAD COMMISSION

Uniform system of accounts for electric light and power utilities; first issue effective January 1, 1915. Lansing, 1914. 76p.

MICHIGAN. STATE BOARD OF ACCOUNTANCY

Application for examination for C. P. A. certificate, rules governing examination for C. P. A. certificates under the laws of Michigan. 4p.

Michigan C. P. A. manual, 1915; comp. by D. W. Springer. Ann Arbor, Michigan state board of accountancy. c1915. 183p.

Digitized by Google

MICHIGAN C. P. A. manual, 1915. Michigan. State board of accountancy. c1915.

MILK. See Dairying.

MILK production cost accounts. Larson, C. W. 1916.

MILLER, GEORGE HARVEY

Operating costs of a well-established New York apple orchard. Washington, Department of agriculture, 1914. 16p. (Bulletin 130)

MILLS. See Flour mills.

MINER, GEORGE WASHINGTON

Bookkeeping; complete course. New York, Ginn & co. c1912. 334p. (Moore and Miner series)

MINERAL WATER

Accounting

Lund, John and G. H. Richardson. Mineral water manufacturers' accounts. London, Gee & co. 1902. 72p. (Accountants' library, v.8)

MINES AND MINING

See also Iron and steel; Quarries and quarrying.

Accounting

Charlton, William Hurst. American mine accounting; methods and forms employed by leading mining companies. New York, McGraw-Hill book co. 1913. 367p.

Dicksee, Lawrence Robert. Mines accounting and management. London, Gee & co. 1914. 100p.

Godden, Danvers & W. N. Robertson. Australian mining companies' accounts. London, Gee & co. 1902. 78p. (Accountants' library, v.16)

United States. Bureau of mines. Report of the committee on the standardization of mining statistics; compiled by Albert H. Fay. Washington, Government printing office, 1918. 39p.

Wallace, David. Simple mine accounting. Ed. 2. New York, McGraw-Hill book co. 1909. 78p.

Costs

Finlay, James Ralph. Cost of mining; an exhibit of the results of important mines throughout the world. New York, McGraw-Hill book co. c1909. 415p.

Digitized by Google

MINES AND MINING, COAL

Accounting

Mann, John and H. G. Judd. Colliery accounts. London, Gee & co. 1909. 116p. (Accountants' library, v.51)

United States. Federal trade commission. Instructions for compiling report on cost, income, and tonnage (form c-1) semi-bituminous, bituminous or sub-bituminous coal or lignite operators producing 100,000 net ton or over per annum. Washington, Government printing office, 1918. 13p+forms.

Cost Accounting

Roby, James J. Treatise on cost accounting as applied to coal mining. Cleveland, J. J. Roby, c1913. 16p.

MINES AND MININGS, GOLD

Accounting

Brown, Nicol. Organization of gold mining business with specimens of the departmental report books and the account books. Ed. 2. Glasgow, Duncan Campbell & son, 1903. 220p.

Lock, Frederick James. West African gold mining accounts. London, Gee & co. 1910. 134p.

Tait, G. W. Gold mining accounts and costing; a practical manual for officials, accountants, book-keepers etc. London, Sir Isaac Pitman & sons. 85p.

MISSIONS

Accounting

Hooper, Florence. Manual of bookkeeping for treasurers of foreign missions. Baltimore, Maryland, 1916. 21p.

MISSOURI. PUBLIC SERVICE COMMISSION

General order no. 12 in the matter of a uniform system of accounts for electrical corporations and municipalities; effective January 1, 1915. Jefferson City, 1914. 84p.

General order no. 13 in the matter of a uniform system of accounts for gas corporations and municipalities; first issue effective January 1, 1915. Jefferson City, 1914. 82p.

General order no. 14 in the matter of a system of accounts for water corporations and municipalities; effective January 1, 1915. Jefferson City, 1914. 86p.

General order no. 15 in the matter of a uniform system

Digitized by Google

MISSOURI. PUBLIC SERVICE COMMISSION— *Continued*

of accounts for heating companies and municipalities; effective January 1, 1915. Jefferson City, Missouri. 64p.

General order no. 22 in the matter of a uniform system of accounts for class D telephone corporations; first issue effective January 1, 1918. Jefferson City, 1917. 25p.

MISSOURI. STATE BOARD OF ACCOUNTANCY

Statutory requirements and rules of the board relative to qualifications necessary in order to obtain registration as a certified public accountant, 1914. 11p.

MITCHELL, GEORGE ADAM

Single cost accounts. London, Gee & co. 1907. 160p. (Accountants' library, v.47)

MITCHELL, THOMAS WARNER

Accounting principles. New York, Alexander Hamilton institute, c1918. 396p. (Modern business, v.9)

MODEL C. P. A. bill, the state board of accountancy bill. Federation of societies of public accountants in the United States of America.

MODEL C. P. A. bill, the university bill. Federation of societies of public accountants in the United States of America.

MODERN accounting. Hatfield, H. R. 1916.

MODERN bank. Fiske, A. K. 1916.

MODERN banking methods and practical bank bookkeeping. Barrett, A. R. 1907.

MODERN business corporations. Wood, W. A. 1906.

MODERN business series. Alexander Hamilton institute, 1918.

MODERN management as applied to construction. Hauer, D. J. 1918.

MODERN organization. Hine, C. DeL. 1912.

MODERN trust company. Kirkbride, F. B. and J. E. Sterrett. 1913.

MOIR, HENRY

Life insurance primer; a text-book dealing with the practice and mathematics of life insurance for advanced schools, colleges and universities. New York, Spectator co. 1916. 230p.

Digitized by Google

MONEY

Cleveland, Frederick Albert. Bank and the treasury. New York, Longmans, Green & co. 1905. 326p.

Fisher, Irving. Stabilizing the dollar in purchasing power; reprinted from the American problems of reconstruction. New York, E. P. Dutton & co. 30p.

Holdsworth, John Thomas. Money and banking. New York, D. Appleton & co. 1917. 511p.

Hull, Walter Henry. Practical problems in banking and currency. New York, The Macmillan co. 1907. 596p.

Johnson, Joseph French. Money and currency in relation to industry, prices, and the rate of interest. Revised ed. New York, Ginn & co. c1905. 423p.

Rollins, Montgomery. Money and investments; a reference book for the use of those desiring information in the handling of money or the investment thereof. Ed. 4. London, George Routledge & sons, c1917. 494p.

White, Horace. Money and banking; illustrated by American history; revised and continued to the year 1914. Boston, Ginn & co. c1911. 541p.

See also Banks and banking; Finance; Foreign exchange.

MONTANA. PUBLIC SERVICE COMMISSION

Uniform classification of accounts for electric utilities; first issue effective July 1, 1913. 48p.

Uniform classification of accounts for gas utilities; first issue effective July 1, 1913. Helena, 1913. 47p.

Uniform classification of accounts for street railways; first issue effective July 1, 1913. 53p.

Uniform classification of accounts for telephone utilities; first issue effective July 1, 1913. 45p.

Uniform classification of accounts for water utilities; first issue effective July 1, 1913. 48p.

MONTGOMERY, ROBERT HIESTER

Auditing, theory and practice. New York, The Ronald press co. 1913. 673p.

Auditing, theory and practice. Ed. 2. New York. The Ronald press co. 1917. 889p.

Auditing, theory and practice. Students' edition. New York, The Ronald press co. 1916. 542p.

Income tax procedure, 1917. New York, The Ronald press co. 1917. 461p.

Digitized by Google

MONTGOMERY, ROBERT HIESTER—*Continued*

Income tax procedure, 1918. New York, The Ronald press co. 1918. 800p.

MONTHLY cost accounting for varnish plants. Storey, E. W. c1917.

MONTHLY summary of foreign commerce of the United States, 1918. Department of commerce, Bureau of foreign and domestic commerce. Washington, Government printing office, 1918.

MOODY, JOHN

How to analyze railroad reports. Ed. 4. New York, Moody's investors service, 1916. 218p.

Truth about the trusts; a description and analysis of the American trust movement. New York, Moody publishing co. c1904. 514p.

MOODY'S manual, 1900-1918. New York, Moody manual co. 1900-1918.

MOORE, JOHN HENRY AND G. W. MINER

Accounting and business practice. Boston, Ginn & co. 1903. 400p.

MOREY, LLOYD AND W. B. CASTENHOLZ

C. P. A. problems and solutions. Chicago, LaSalle extension university, 1918. 446p.

MORRIS, RAY

Railroad administration. New York, D. Appleton & co. 1917. 304p.

MORTON, DAVIS WALTER

Banking and bank accounting; an advanced set on the individual business practice plan. Chcago, Lyons & Carnahan, 1917. 112p.

MOSS, WILLIAM

Cotton spinning companies accounts. London, Gee & co. 1905. 147p. (Accountants' library, v.39)

MOTION study. Gilbreth, F. B. 1911.

MOTOR VEHICLES. See Automobile dealers, garagemen, etc.

MOTOR WORLD PUBLISHING COMPANY

Motor world simplified system of accounting; a complete description of the system with instructions for

Digitized by Google

MOTOR WORLD PUBLISHING COMPANY—*Continued*

installation and operation. New York, Motor world publishing co. Nov. 1915-Jan. 1916. 36p.

MOTT, HOWARD S.

Course of bond prices; a comparison with civil war conditions. New York, Irving National bank, 1918. 15p.

MOXEY, EDWARD PRESTON

Principles of factory cost keeping. New York, The Ronald press co. 1918. 102p.

MUCKLOW, WALTER

Real estate accounts; treating of the proper classification, construction and operation of accounts for the real estate business, including forms. New York, The Ronald press co., 1917. 357p.

MULTIPLE cost accounts. Garry, H. S. 1906.

MULTIPLE-shop accounts. Hazelip, J. 1903.

MUNDY, FLOYD W.

Earning power of railroads, 1902-1905. New York, Metropolitan advertising co. 1902-1905.

MUNICIPAL ACCOUNTING

Allcock, John. Municipal accounts. London, Gee & co. 1903. 190p. (Accountants' library, v.21)

Bailey, Guy W. and Horace F. Graham. Report on uniform town accounting under the provisions of no. 109 of the acts of 1915. Montpelier, Vermont, Secretary of state, 1916.

Bureau of municipal research, New York. Handbook of municipal accounting; prepared by the Metz fund from descriptive and critical data collected and constructive recommendations made. New York, D. Appleton & co. 1913. 318p. (Metz fund hand-books of city business methods)

Bureau of municipal research, New York. New York city's department of finance, report on present methods with suggestions for reorganization. New York, Bureau of municipal research, 1908. 254p.

Chapman, R. M. Municipal accounts; paper read at the annual meeting of the American association of public accountants, New York, 1910. 10p.

Chase, Harvey Stuart. Report and recommendations on the examinations of the books of the city departments

together with a statement of the city's debt, Pawtucket, R. I., 1905. 48p.

Cleveland, Frederick Albert. Chapters on municipal administration and accounting. New York, Longmans, Green & co. 1909. 361p.

Eckersley, Frederic S. Urban district councils' accounts. London, Gee & co. 1906. 137p. (Accountants' library, v.45)

Eggleston, DeWitt Carl. Municipal accounting. New York, The Ronald press co. 1914. 456p. (Ronald accounting series)

Eggleston, DeWitt Carl. Municipal accounts in theory and practice. Chicago, LaSalle extension university, 1918. 29p.

Haskins, Charles Waldo. Address on reform in municipal accounting. Chicago, Merchants club, April 20, 1901. 12p.

Haskins, Charles Waldo. Municipal accounts of Chicago; a paper read at the seventh annual meeting, National municipal league held in Rochester, New York, May 8, 9, 10, 1901. 15p.

Haskins & Sells. Accounting methods of the city of Chicago; letter supplemental to report of March 21, 1901, to the Merchants club, April 13, 1901. 4p.

Haskins & Sells. Report on the methods of accounting of the city of Chicago to special committee of the Merchants club. 1901. 109p.

Herrick (Lester) & Herrick, McLaren, Goode & company, Price, Waterhouse & company, William Dolge. Report to the Merchants association of San Francisco upon the necessity of a revision of the accounting system of the city government of San Francisco, prepared by the following committee of certified public accountants appointed for the purpose, Lester Herrick & Herrick, McLaren, Goode & company, Price, Waterhouse & company, William Dolge. 46p.

MacInnes, Duncan and R. M. Chapman. Municipal accounting and the municipal balance sheet; papers read before conferences held under the auspices of the United States Census bureau at Washington, D. C., 1906. 56p.

New Hampshire. State tax commission. Report of a special investigation relative to municipal finance and accounts, January 1, 1917; pursuant to chapter 198, laws 1915. Concord, State tax commission, 1916. 61p.

New York city. Department of finance. Accountants' report submitting the outlines and demonstration of a

Digitized by Google

plan for stating the annual report of the controller of the city of New York. (1903.) 56p.

New York state. Comptroller's office. Handbook of town administration and accounting for town officers; prepared pursuant to article 3 of the general municipal law by Eugene M. Travis. Albany, 1918. 105p.

New York state. Comptroller's office. Special report on municipal accounts; transmitted to the legislature April 16, 1917. Albany, State comptroller, 1917. 632p.

Oakland, California. Practical municipal accounting; a brief description and summary of the modern uniform system of accounts, illustrated by graphic charts, 1916. 25p.

Philadelphia. Controller. Manual of accounting, reporting and business procedure of the city and county of Philadelphia, 1917. 218p.

Travis, Eugene M. Uniform system of accounting for cities of the second class, State of New York, prescribed by the state comptroller in accordance with section 36 of the general municipal law. Albany, Bureau of municipal accounts, 1912. 116p.

Travis, Eugene M. Uniform system of accounts for cities of the third class of the State of New York, prescribed pursuant to article 3 of the general municipal law. Albany, Bureau of municipal accounts, 1917. 116p.

United States. Bureau of census. Uniform municipal accounting; proceedings of a second conference held in the city of Washington, February 13 and 14, 1906 under the auspices of the United States Bureau of census. Washington, Government printing office, 1906. 121p.

MUNICIPAL AUDITING

Collins, Arthur. Municipal internal audit. Ed. 2. London, Gee & co. 1913. 169p.

Indiana. State board of accounts. Uniform system of examination Indianapolis, State board of accounts, 1915. 56p.

MUNICIPAL CHARTERS

National municipal league, Philadelphia. Model city charter and municipal home rule as prepared by the committee on municipal program. Philadelphia, National municipal league, 1916. 59p.

New Rochelle. Charter, as amended to December 31, 1901. New York, Brokaw and brothers, (1902). 98p.

MUNICIPAL FINANCE

Indiana. State board of accounts. Civil cities and towns;

Digitized by Google

extracts from letters and opinions. Indianapolis, Indiana state board of accounts, 1917. 86p.

Indiana. State board of accounts. Township business; extracts from letters. Indianapolis, State board of accounts, 1917. 159p.

MUNICIPAL functions. James, H. G. 1917.

MUNICIPAL GOVERNMENT

Fairlie, John Archibald. Municipal administration. New York, The Macmillan co. 1910. 448p.

James, Herman Gerlach. Municipal functions. New York, D. Appleton & co. 1917. 369p. (National municipal league series)

MUNICIPAL internal audit. Collins, Arthur. 1913.

MUNICIPAL STATISTICS

Reports of the following cities:

Chicago	New York city
Cleveland	Philadelphia
Great Barrington	San Francisco
Kansas City	Oakland
New Orleans	

United States. Bureau of census. Financial statistics of cities having a population of over 30,000, 1915. Washigton, Government printing office, 1916. 338p.

United States. Bureau of census. General statistics of cities, 1915. Washington, Government printing office, 1916. 185p.

United States. Bureau of census. Statistics of cities having a population of over 30,000, 1905. Washington, Government printing office, 1907. 372p.

MURRAY, ADAM AND R. N. CARTER

Guide to income tax practice; containing a summary of the various enactments relating to income tax, instructions as to the preparation of returns for assessments and accounts in support of appeals on the ground of over-assessment; also for claiming exemption and abatement; and a concise popular digest of the principal legal decisions on the construction of the act. Ed. 7. London, Gee & co. 1915. 657p.

MYERS, DAVID MOFFAT

Preventing losses in factory power plants. New York,

Digitized by Google

MYERS, DAVID MOFFAT—*Continued*

Engineering magazine co. 1915. 560p. (Works management library)

NAHSTOLL, GEORGE ANTON AND J. R. HUMPHREY

System of accounting for fruit shipping organizations. Washington, Government printing office, 1918. 60p. (United States. Department of agriculture, bulletin no. 590)

——AND W. H. KERR

System of accounting for cooperative fruit association. Washington, Government printing office, 1915. 25p. (United States. Department of agriculture, bulletin no. 225)

NATIONAL ASSOCIATION OF MANUFACTURERS OF THE UNITED STATES OF AMERICA

State laws affecting corporations. New York, National association of manufacturers of the United States of America, c1918. 20p.

NATIONAL budget. Chase, H. S. 1913.

NATIONAL CASH REGISTER CO., DAYTON, O.

Checking and auditing system used in the Saint Paul Hotel, St. Paul, Minn. Dayton, Ohio, National cash register co. c1912. 69p.

NATIONAL CITY COMPANY. International war loans of belligerent countries also consolidation loan of Spain and mobilization loans of Switzerland and Holland. New York, National city co. 1918. 144p.

Includes—First, second and third liberty loans and war savings stamps.

NATIONAL ELECTRIC LIGHT ASSOCIATION

Standard classification of accounts, June 1914. New York, National electric light association. 115p.

NATIONAL GAS ENGINE ASSOCIATION

Addresses and reports given at the cost accounting session, ninth annual meeting, Chicago, Ill., June 27, 28, 29, 1916. Lakemont, N. Y., National gas engine association, 1916. 64p.

NATIONAL MUNICIPAL LEAGUE, PHILADELPHIA

Model city charter and municipal home rule as prepared by the committee on municipal program. Philadelphia, National municipal league, 1916. 59p.

NATION'S business; agriculture, mining, manufacturing, transportation, distribution, finance, education, profes-

Digitized by Google

sions, government, altruism, 1917-1918. Washington, Chamber of commerce of the United States, 1917-1918.

NATURE of capital and income. Fisher, Irving. 1912.

NAY, FRANK

Close fiscal year on December 31 instead of June 30. Washington, Association of American railway accounting officers. 7p.

Railway accounting under federal requirements. Washington, Association of American railway accounting officers. 26p.

NECESSITY for cost accounting. Neville, Charles. 1915.

NEGOTIABLE INSTRUMENTS

Commercial paper and bills of exchange of the world; a review of the general methods observed in discounting commercial paper and bills of exchange throughout the world, with a special reference to bank acceptances, also a brief history of the origin and development of commercial paper. New York, Banking law journal, c1915. 70p.

Crawford, John Jay. Negotiable instruments law, from the draft prepared for the commissioners on uniformity of laws; the full text of the law as enacted, with copious annotations. Ed. 4. New York, Baker, Voorhis & co. 1916. 290p.

Kniffin, William Henry. Commercial paper, acceptances and the analysis of credit statements; a practical treatise on commercial paper, with particular reference to the processes by which the credit risk is determined where such instruments are purchased as a bank investment. New York, Bankers publishing co. 1918. 162p.

See also Commercial law.

NELSON, GODFREY NICHOLAS

Income tax law and accounting, 1918; being a practical application of the provisions of the federal income tax act of September 8, 1916, as amended; the war income tax and the war excess profits tax laws of October 3, 1917; and containing the corporation capital stock tax law and rulings thereon; federal estate tax, excise and miscellaneous war taxes; and the New York state income tax statute applicable to manufacturing and mercantile corporations. Ed. 2. New York, The Macmillan company, 1918. 364p.

Digitized by Google

NET worth and the balance sheet. Stockwell, H. G. 1912.

NEUCHÂTEL and cream cheese. Matheson, K. J. 1918.

NEVADA. BOARD OF ACCOUNTANCY

Rules and regulations. Carson City, 1914. 8p.

NEVADA. PUBLIC SERVICE COMMISSION

Uniform classification of accounts for electric utilities. Carson City, 1911. 47p.

Uniform classification of accounts for gas utilities. Carson City, 1911. 47.

Uniform classification of accounts for water utilities. Carson City, 1911. 47p.

NEVILLE, CHARLES

Necessity for cost accounting. 5 typewritten pages.

Uniform cost methods; an address before the Package club, April 12, 1915. 8p.

NEW HAMPSHIRE. PUBLIC SERVICE COMMISSION

Uniform classification of accounts for electric utilities; effective July 1, 1914. Ed. 2. Concord, 1917. 100p.

Uniform classification of accounts for gas utilities; effective July 1, 1915. Concord, 1914. 96p.

Uniform classification of accounts for water utilities; effective July 1, 1915. Concord, 1914. 105p.

NEW HAMPSHIRE. STATE TAX COMMISSION

Report of a special investigation relative to municipal finance and accounts, January 1, 1917; pursuant to chapter 198, laws 1915. Concord, State tax commission, 1916. 61p.

NEW JERSEY. BOARD OF PUBLIC UTILITY COMMISSIONERS

Uniform system of accounts for water utilities. Trenton, 1912. 65p.

NEW JERSEY. CONTROLLER

Requirements governing preparation and rendition of accounts including pre-audit, final audit and payments in accordance with the provisions of statutory law regulating appropriations and the receipt and disbursement of state money. Trenton, State controller, 1914. 47p.

NEW modern illustrative bookkeeping. Rittenhouse, C. F. c1918.

Digitized by Google

NEW ORLEANS. BOARD OF COMMISSIONERS

Public cotton warehouses, grain elevator and terminal, July, 1916. 32p.

Public grain elevator; issued February 12, 1918. 3p.

NEW ROCHELLE

Charter, as amended to December 31, 1901. New York, Brokaw and brothers (1902). 98p.

NEW YORK CITY. BOARD OF ESTIMATE AND APPORTIONMENT

Analysis of the funds of the New York (circulation department) Brooklyn and Queens borough public libraries, from the consolidation of the greater city in 1898 to the close of 1915, together with detailed statements of cost of circulating books and schedules of library properties. New York, Board of estimate and apportionment, 1916. 129p.

NEW YORK CITY. DEPARTMENT OF FINANCE

Accountants' report submitting the outlines and demonstration of a plan for stating the annual report of the controller of the city of New York. (1903) 56p.

NEW YORK STATE. COMMISSIONER OF HIGHWAYS

Annual report, 1916. Albany, 1917.

NEW YORK STATE. COMPTROLLER'S OFFICE

Annual report, 1914-1917. Albany, State comptroller, 1915-1918.

Handbook of town administration and accounting for town officers; prepared pursuant to article 3 of the general municipal law by Eugene M. Travis. Albany, 1918. 105p.

NEW YORK STATE. COMPTROLLER'S OFFICE

Special report on municipal accounts; transmitted to the legislature April 16, 1917. Albany, State comptroller, 1917. 632p.

NEW YORK STATE. DEPARTMENT OF HIGHWAYS

Collection of instructions and forms issued by the Department of highways.

NEW YORK STATE. EDUCATION DEPARTMENT

Certified public accountant syllabus. Albany, New York state education department, 1912. 14p.

Digitized by Google

NEW YORK STATE. EDUCATION DEPARTMENT— *Continued*

Professional examination papers, 1901. Albany, New York state education department, 1901. 188p.

NEW YORK STATE. INSURANCE DEPARTMENT

Report on examination of the National automobile underwriters' conference, dated Jan. 5, 1917. 38p.

NEW YORK STATE. PUBLIC SERVICE COMMISSION

Circular no. 45, to electrical corporations and gas corporations. Albany, 1908. 158p.

Uniform system of accounts for electric railroad corporations (tentative) adopted 1917. Albany, 1917. 109p.

Uniform system of accounts for electrical corporations, adopted October 21, 1908. Albany, 1908. 61p.

Uniform system of accounts for electrical corporations; second condensed scheme, adopted December 16, 1908. Albany, 1908. 60p.

Uniform system of accounts for gas corporations as prescribed for the first district. New York City, 1908. 64p.

Uniform system of accounts for gas corporations; condensed scheme for corporations having gross operating revenues from gas operations amounting to less than $500,000 per annum; adopted December 7, 1908. Albany, 1908. 56p.

Uniform system of accounts for gas corporations; second condensed scheme for corporations having gross operating revenues from gas operations amounting to less than $100,000 per annum; adopted December 16, 1908. Albany, 1908. 56p.

Uniform system of accounts for gas corporations; third condensed scheme for corporations having gross operating revenues from gas operations amounting to $25,000 per annum; adopted December 18, 1908. Albany, 1908. 55p.

Uniform system of accounts for street railroad corporations; condensed scheme for corporations having gross operating revenues from street railroad operations amounting to less than $500,000 per annum; adopted November 10, 1908. Albany, 1908. 74p.

Uniform system of accounts for street railroad corporations, second condensed scheme for corporations having gross operating revenues from street railroad operations amounting to less than $100,000 per annum; adopted December 2, 1908. Albany, 1908. 73p.

Digitized by Google

NEW YORK STATE. PUBLIC SERVICE COMMISSION —*Continued*

Uniform system of accounts for telephone corporations; first issue effective January 1, 1912. Albany, 1911. 61p.

NEW YORK STATE. SUPERINTENDENT OF BANKS

Annual report of banks of deposit and discount, 1914-1917. Albany, Superintendent of banks, 1915-1918.

Annual report relative to saving and loan associations, land bank of the State of New York and credit unions, 1914-1917. Albany, Superintendent of banks, 1915-1918.

Annual report relative to saving banks, trust companies, investment companies, safe deposit companies, personal loan companies and personal loan brokers, 1914-1917. Albany, Superintendent of banks, 1915-1918.

NEW YORK STATE. TAX DEPARTMENT

Equalization; appeals from equalizations made by boards of supervisors or by commissioners of equalization. Albany, 1918. 18p.

Manual for instruction of assessors. Albany, 1916. 84p.

Proceedings of first state conference of local assessors and sixth state tax conference. Albany, 1916. 226p.

Proceedings of seventh state tax conference, Rochester, N. Y., January 11 and 12, 1917. Albany, 1917. 264p.

Questions deposited by assessors in the question box at the conference January 12 and 13, 1916, with answers thereto. Albany, 1916. 21p.

Review of local assessments, 1916. Albany, 1916. 66p.

Tax bulletin v.13, no. 3; the tax law of the state of New York with 1918 amendments including provision of the state and federal constitutions, general and special laws relating to taxation. Albany, 1918. 722p.

NEW YORK STATE. UNIVERSITY

Certified public accountants, laws, rules and information, June, 1916. 25p.

Education law as amended to July 1, 1918. Albany, University of the state of New York, 1918. 323p.

NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Year book, 1911-1917.

NEW ZEALAND SOCIETY OF ACCOUNTANTS

Annual report and accounts, 1913, 1915, 1916.

NEWSPAPERS

See also Periodicals and newspapers.

Digitized by Google

Accounting

Norton, Benjamin Thomas and G. T. Feasey. Newspaper accounts; being a practical treatise on the books and accounts in use in large and small newspaper offices. London, Gee & co. 1895. 230p.

NEWTON, ROY LEE AND J. R. HUMPHREY

System of accounts for cotton warehouses. Washington, Government printing office, 1917. 31p.

NICHOLS, HENRY WYMAN

Methods of determining costs in a cotton mill. New Bedford, E. Anthoney & sons, 1915. 115p.

NICHOLSON, JEROME LEE

Cost accounting, theory and practice. New York, The Ronald press co. 1917. 341p. (Ronald accounting series)

Factory organization and costs. New York, Kohl technical publishing co. 1909.

NICHOLSON, JEROME LEE AND J. F. D. ROHRBACH

Cost accounting. New York, The Ronald press co. 1919. 576p.

NISBET, ANDREW GOW

Terminal cost accounts. London, Gee & co. 1906. 53p. (Accountants' liibrary. v. 46)

NIXON, ALFRED AND J. H. STAGG

Accounting and banking. New York, Longmans, Green & co. 1912. 501p.

NORTH DAKOTA. STATE BOARD OF ACCOUNTANCY

Law and regulations relating to granting certificates of certified public accountant. 8p.

NORTON, BENJAMIN THOMAS AND G. T. FEASEY

Newspaper accounts; being a practical treatise on the books and accounts in use in large and small newspaper offices. London, Gee & co. 1895. 230p.

NORTON, GEORGE PEPLER

Textile manufacturers' book-keeping for the counting house, mill and warehouse; being a practical treatise specially designed for the woolen and worsted and

Digitized by Google

NORTON, GEORGE PEPLER—*Continued*

allied trades. Ed. 3. London, Simpkin, Marshall, Hamilton, Kent & co. 1894. 300p.

NYSTROM, PAUL HENRY

Economics of retailing. New York, The Ronald press co. 1917. 407p.

Retail selling and store management. New York, D. Appleton & co. 1918. 279p. (Commercial education series)

OAKLAND, CALIFORNIA

Practical municipal accounting; a brief description and summary of the modern uniform system of accounts, illustrated by graphic charts, 1916. 25p.

OFFICE and accounting system for the accounting profession. Wright, W. C. 1917.

OFFICE MACHINERY. See Mechanical devices.

OFFICE machinery and appliances. Dicksee, L. R. 1918.

OFFICE MANAGEMENT

Dicksee, Lawrence Robert and H. E. Blain. Office organization and management. Ed. 4. London, Pitman & sons, 1917. 306p.

Galloway, Lee. Factory and office administration. New York, Alexander Hamilton Institute, c1918. 358p. (Modern business, v.4)

Galloway, Lee. Office management; its principles and practice covering organization, arrangement and operation with special consideration of the employment, training and payment of office workers. New York, The Ronald press co. 1918. 701p.

How to manage an office. Chicago, A. W. Shaw co. 1914. 128p.

Leffingwell, William Henry. Scientific office management; a report on the results of applications of the Taylor system of scientific management to offices; supplemented with a discussion of how to obtain the most important of these results. Chicago, A. W. Shaw co. 1917. 253p.

Parsons, Carl Copeland. Office organization and management. Chicago, LaSalle extension university, 1918. 313p.

See also Filing and indexing; Mechanical devices.

OFFICIAL record of the proceedings of the congress of accountants held at the World's fair, Saint Louis, 1904. Federation of societies in the United States of America.

Digitized by Google

OHIO. PUBLIC UTILITIES COMMISSION

Uniform classification of accounts for electric utilities; effective January 1, 1915. Columbus, 1914. 112p.

Uniform classification of accounts for electric utilities (tentative); effective January 1, 1915. 108p.

OHIO. STATE BOARD OF ACCOUNTANCY

Examinations for the degree of certified public accountant. Columbus, Ohio, November 12, 13 and 14, 1918. 23p.

OILS

Accounting

Paine, Paul McClary and B. K. Stroud. Oil production methods; with a chapter on accounting systems by W. F. and W. B. Sampson. San Francisco, Western engineering publishing co. 1913. 239p.

Cost accounting

Smith, Clarence G. Cost accounting for oil producers. Washington, Government printing office, 1917. 123p. (Department of the interior. Bureau of mines, bulletin 158)

OKLAHOMA. CORPORATION COMMISSION

Order no. 879, cause no. 1961, proposed order no. 142, to all persons, firms and corporations owning or operating telephone utilities for profit in the state of Oklahoma, and to all whom it may concern: opinion and order. 32p.

ON the bookkeeping of a life office. M'Lauchlan, J. J. 1903.

OPERATING costs of a well-established New York apple orchard. Miller, G. H. 1914.

OPERATING expenses in the wholesale grocery business. Harvard university. Graduate school of business administration. Bureau of business research. 1917.

OPERATION of the new bank act. Conway, Thomas and E. M. Patterson. c1914.

ORDNANCE

Metcalfe, Henry. Cost of manufactures; and the Administration of workshops, public and private. New York, John Wiley & sons, 1885. 322p.

Digitized by Google

OREGON. STATE BOARD OF ACCOUNTANCY

Law regulating the practice of public accounting, rules governing examination of candidates, and other information for C. P. A. Portland, 1915. 15p.

OREGON. STATE HIGHWAY COMMISSION

Account numbers for distribution of costs; revised April, 1918. 24p.

Manual for cost keeping and accounting, December, 1916. 60p. (Bulletin no. 10)

ORGANIZATION and control. Gerstenberg, C. W. and W. S. Johnson. c1918.

ORGANIZATION in accident prevention. Ashe, S. W. 1917.

ORGANIZATION of gold mining business. Brown, Nicol. 1903.

ORGANIZED banking. Agger, E. E. 1918.

ORGANIZING a factory. Woods, C. E. 1905.

OVERHEAD expense and percentage methods. Baillet, H. F. 1915.

PAINE, PAUL McCLARY AND B. K. STROUD

Oil production methods; with a chapter on accounting systems by W. F. and W. B. Sampson. San Francisco, Western engineering publishing co. 1913. 239p.

PAPER BOXES

Cost accounting

Denham, Robert Scudder. Manual of cost engineering and estimating for paper box manufacturers. Cleveland, Robert S. Denham, 1917. 316p.

PAPER, CARD BOARD, ETC.

United States. Federal trade commission. Book-paper industry; a final report of the findings of fact, together with conclusions and recommendations with reference to the book-paper industry. Washington, Government printing office, 1917. 125p.

United States. Federal trade commission. Report on the news-print paper industry. Washington, Government printing office, 1917. 162p.

PARISH finance. Lawrence, William. 1914.

Digitized by Google

PARKER, JOHN SCOTT

Where and how; a corporation hand book and comparative digest of the laws of Delaware, Maine, Massachusetts, New Jersey, New York and Pennsylvania, relating to the formation, regulation and taxation of business corporations. Ed. 5, revised. New York, Brown-Green co. c1914. 264p.

PARKHURST, FREDERIC AUGUSTUS

Applied methods of scientific management. Ed. 2. New York, John Wiley & sons, 1917. 337p.

Predetermination of true costs and relatively true selling prices. New York, John Wiley & sons, 1916. 96p.

PARLIAMENTARY PRACTICE

Robert, Henry Martyn. Rules of order for deliberative assemblies. Chicago, Scott, Foresman & co. 1905. 218p.

PARSONS, CARL COPELAND

Machinery of the office. Chicago, LaSalle extension university, 1918. 44p.

Office organization and management. Chicago, LaSalle extension university, 1918. 313p.

PARSONS, THEOPHILUS

Laws of business for all the states and territories of the Union and the Dominion of Canada, with forms and directions for all transactions; and abstracts of the laws of all the states and territories on various topics. New revised edition. Syracuse, N. Y., Watson Gill, 1898. 864p.

PARTNERSHIP agreement. 10p.

PARTNERSHIPS

Partnership agreement. 10p.

See also Business; Corporations; Commercial law.

Accounting

Dawson, Sidney Stanley and R. C. DeZouche. Partnership accounts. London, Gee & co. 1913. 176p.

Auditing

Jenkinson, Mark Webster. Audit of partnership accounts. London, Gee & co. 1914. 51p.

Digitized by Google

PARTNERSHIPS—*Continued*

Law

Stevens, Thomas Moffitt. Legal position of outgoing partners. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p.1-31)

PATENTS, COPYRIGHTS, TRADEMARKS, ETC.

Prindle, Edwin Jay. Patents as a factor in manufacturing. New York, Engineering magazine, 1908. 134p. (Works management library)

PATON, WILLIAM ANDREW AND R. A. STEVENSON

Principles of accounting. Ann Arbor, George Wahr, 1917. 373p.

Principles of accounting. New York, The Macmillan co. 1918. 685p.

PATRONAGE dividends in cooperative grain companies. Humphrey, J. R. and W. H. Kerr. 1916.

PATTEN, CLAUDIUS BUCHANAN

Methods and machinery of practical banking. Ed. 13. New York, Bankers publishing co. 1908. 515p.

PATTERSON, EDWARD LLOYD STEWART

Domestic and foreign exchange. New York, Alexander Hamilton institute, c1917. 298p. (Modern business, v.17)

PATTERSON, TEELE & DENNIS

Description and illustrations of a uniform system of accounts designed for the use of private charitable institutions receiving money from the city of New York. New York, Patterson, Teele & Dennis. 24p.

PAWNBROKERS

Accounting

Thornton, Frederic and J. H. May. Pawn-brokers' accounts. London, Gee & co. 1902. 86p. (Accountants' library, v.13)

PAY corps of the navy. Potter, David. 1917.

PEABODY, JAMES

Railway organization and management. Chicago, La Salle extension university, c1916. 263p.

Digitized by Google

PENNSYLVANIA. BUREAU OF ACCOUNTS AND STATISTICS

Memorandum submitted at a public hearing on June 20, 1918, in re: "Statement on behalf of Pennsylvania electric association—with reference to the tentative draft of uniform classification of accounts for electric companies." Harrisburg, 1918. 65p.

PENNSYLVANIA. PUBLIC SERVICE COMMISSION

Uniform classifications of accounts for water companies; effective January 1, 1918. Harrisburg, 1918. 21p.

PENNSYLVANIA. STATE BOARD OF EXAMINERS OF PUBLIC ACCOUNTANTS

Circular of information for intending applicants for certificates of certified public accountants, 1913. 15p.

Examination questions set at each examination from November, 1899, to November, 1907, inclusive, including also copy of the Pennsylvania C. P. A. act and the rules of the board of examiners. Philadelphia, George H. Buchanan co. 1908. 158p.

PENNSYLVANIA C. P. A. examinations for 1912 with answers and solutions. Bennett, R. J. 1913.

PERIODICALS AND NEWSPAPERS

Accountant; a weekly organ of accountancy 1888-1911,—1914-1918. 34 Moorgate St., London, E. C. 2, 1888-1911, 1914-1918.

Accountants' magazine; a journal for business men, 1903-1907, 1909, 1917-1918. Edinburgh and London, William Blackwood & sons, 1903-1907, 1909, 1917-1918.

Accounting and commerce; the official organ of the New Zealand society of accountants; a monthly magazine for business men, 1918. Wellington, New Zealand, Accountancy and educational publications, Ltd., 1918.

American economic review, 1911-1918. Ithaca, N. Y. American economic association, 1911-1918.

Banking law journal; devoted to banking, finance and law, 1889-1918. Postal telegraph building, New York city, 1889-1918.

Canadian chartered accountant; official organ of the Dominion association of chartered accountants, 1911-1918. 518 Continental life building, Toronto, Canada, 1911-1918.

Commercial & financial chronicle, 1903-1918. New York, William B. Dana co. 1903-1918.

Digitized by Google

Factory, 1918. Chicago, A. W. Shaw co. 1918.

Federal accountant; official organ of the Federal institute of accountants (incorporated) of Australia, 1918. 360-366 Collins street, Melbourne, 1918.

Federal reserve bulletin; issued by the Federal reserve board, 1915-1918. Washington, Government printing office, 1915-1918.

Incorporated accountants' journal; the official organ of the Society of incorporated accountants and auditors, 1914-1918. 50, Gresham street, Bank, London, E. C. 2, 1914-1918.

Industrial management, 1918. New York, Engineering magazine co. 1918.

Journal of accountancy; the official organ of the American institute of accountants, 1905-1918. New York, The Ronald press co. 1905-1918.

Journal of the American bankers association, 1917-1918. 5 Nassau Street, New York, 1917-1918.

Monthly summary of foreign commerce of the United States, 1918. Department of commerce, Bureau of foreign and domestic commerce. Washington, Government printing office, 1918.

Nation's business; agriculture, mining, manufacturing, transportation, distribution, finance, education, professions, government, altruism, 1917-1918. Washington, Chamber of commerce of the United States, 1917-1918.

Public accountant; being the monthly journal of the Australasian corporation of public accountants, 1899-1900, 1918. Stanway house, 77 King Street, Sydney, 1899-1900, 1918.

Quarterly journal of economics, 1917-1918. Cambridge, Harvard university press, 1917-1918.

Review of reviews, American, 1918. New York, Review of review co. 1918.

System, 1903-1918. Chicago, A. W. Shaw co. 1903-1918.

Treasury decisions under the customs, internal revenue and other laws, 1917-1918. Washington, Government printing office, 1917-1918.

Wall street journal, 1918. New York, Dow, Jones & co. 1918.

Weekly review, 1918. Washington, D. C., Chamber of commerce of the United States of America, 1918.

PERSONAL ACCOUNTS

Gilman, Stephen. Personal accounts record. Chicago, LaSalle, Extension university, 1917. 20p.

Digitized by Google

PETROLEUM PIPE LINES

United States. Federal trade commission. Report on pipe-line transportation of petroleum, February 28, 1916. Washington, Government printing office, 1916. 467p.

PHILADELPHIA. CONTROLLER

Manual of accounting, reporting and business procedure of the city and county of Philadelphia, 1917. 218p.

PHILOSOPHY of accounts. Sprague, C. E. 1918.

PHYSICIANS

Accounting

May, James Henry. Medical practitioners' accounts. London, Gee & co. 1903. 82p. (Accountants' library v.18)

PIPE LINES

Accounting

United States. Interstate commerce commission. Classification of investment in pipe lines, pipe lines operating revenues and pipe line operating expenses of carriers by pipe lines; effective on January 1, 1915. Washington, Government printing office, 1914. 42p.

United States. Interstate commerce commission. Regulations to govern the destruction of records of carriers by pipe lines; effective on July 1, 1915. Washington, Government printing office, 1915. 36p.

See also Petroleum pipe lines.

PIXLEY, FRANCIS WILLIAM

Accountancy: constructive and recording accountancy. Ed. 2. London, Sir Isaac Pitman & sons. 315p.

Arbitrations. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p.93-122)

Auditors: their duties and responsibilities under the companies acts, partnership acts, and acts relating to executors and trustees and to private audits. Ed. 10. London, Henry Good & son, 1910. 658p.

Chartered accountants' charges, and the law relating thereto. Ed. 3. London, Gee & co. 1904. 239p.

PLACE of the science of accounts in collegiate commercial education. Haskins, C. W. 1900.

Digitized by Google

PLEHN, CARL COPPLING

Governmental finance in the United States. Chicago, A. C. McClurg & co. 1915. 166p.

PLUMBING

Accounting

Ryan, George W. Bookkeeping for the plumber. Ed. 2. Pittsburgh, Standard sanitary mfg. co. 1910. 58p.

POLITICAL ECONOMICS. See Economics.

POLYTECHNIC accounts. Marshall, H. C. 1902.

POOR'S manual, 1874-1918. New York, Poor's manual co. 1874-1918.

POTTER, DAVID

Pay corps of the navy; a sketch; reprinted from the United States naval institute Proceedings, vol.43, no. 12, whole no. 178, December, 1917. 29p.

POTTERY

Costs

United States. Bureau of foreign and domestic commerce. Cost of production in the pottery industry; summary of results. Washington, Government printing office, 1914. 43p. (Miscellaneous series no. 16)

POWELL, HENRY MONTEFIORE AND J. J. SILVER

New York franchise tax on manufacturing and mercantile corporations (state income tax). New York, William Boyd press, 1918. 152p.

POWERS, LE GRAND

Uniform accounts as a basis for standard forms for reporting financial and other statistics of health departments. Washington, Government printing office, 1912. 16p. (United States. Department of commerce and labor)

——AND W. S. SMALL

Standard form for reporting the financial statistics of public schools. Washington, Government printing office, 1911. 28p. (United States. Bureau of the census.)

PRACTICAL auditing. Renn, G. B. c1907.

PRACTICAL auditing. Spicer, E. E. and E. C. Pegler. 1914.

Digitized by Google

PRACTICAL bank calculator. Smith, J. S. 1913.

PRACTICAL banking, with a survey of the Federal reserve act. Harris, R. S. c1915.

PRACTICAL bookkeeping and commercial knowledge. Spicer, E. E. and E. C. Pegler, 1912.

PRACTICAL cost keeping for contractors. Walker, F. R. 1918.

PRACTICAL garage accounting. Hollister, H. E. 1916.

PRACTICAL municipal accounting. Oakland, California. 1916.

PRACTICAL problems, graded, series "A." Racine, S. F. c1916.

PRACTICAL problems in banking and currency. Hull, W. H. 1907.

PRACTICAL work of a bank. Kniffin, W. H. 1917. 600p.

PRATT, SERENO STANSBURY

Work of Wall street; an account of the functions, methods and history of the New York money and stock markets. New York, D. Appleton & co. 1917. 440p.

PREDETERMINATION of true costs and relatively true selling prices. Parkhurst, F. A. 1916.

PRENDERGAST, WILLIAM AMBROSE

Credit and its uses. New York, D. Appleton & co. 1916. 361p.

PRESERVING. See Canning and preserving.

PREVENTING losses in factory power plants. Myers, D. M. 1915.

PRICE, JOSEPH M.

Interest tables, at five, six and seven per cent. per annum; each rate exhibiting the interest on all sums from one dollar to ten thousand dollars, from one to three hundred and sixty-five days; computed from 360 days and 365 days per annum by days and also for months and days. New York, William W. Rose, 1863. 182p.

PRICE, WATERHOUSE & COMPANY

Railroad statistics; comparative operating statistics of 53 of the principal railroads in the United States for the

Digitized by Google

PRICE, WATERHOUSE & COMPANY—*Continued*

four years ending June 30, 1911. New York, Price, Waterhouse & company.

PRICE maintenance. Fernley, T. A. c1912.

PRICES

United States. Bureau of foreign and domestic commerce. Wholesale prices of leading articles in United States markets 1914-1916. Washington, Government printing office, 1917. (Miscellaneous series no. 30)

United States. Bureau of labor statistics. Wholesale prices 1890 to 1916. Washington, Government printing office, 1917. 285p.

PRINCIPAL and income and some court decisions thereon of interest to the accountancy profession. Weiss, W. F. 1907.

PRINCIPLES and methods in commercial education. Kahn, Joseph and J. J. Klein. 1916.

PRINDLE, EDWIN JAY

Patents as a factor in manufacturing. New York, Engineering magazine, 1908. 134p. (Works management library)

PRINTING

Accounting

Smith, Herbert Lakin—. Printers' accounts. London, Gee & Co. 1903. 76p. (Accountants' library, v.17)

Cost accounting

Davis, Albert Eugene. How to find costs in printing. New York, Oswald publishing co. 1914. 120p.

Wild, John A. Cost of production; an explanation of principles and a guide to practice of the printing and allied trades. London, Gee & co. 1909. 50p.

PROBATE LAW AND PRACTICE

Jessup, Henry Wynans. Law and practice of the Surrogates' court in the state of New York; being a consolidation of the fifth edition of Jessup's Surrogate practice with the seventh edition of Redfield's Surrogate practice and also a commentary chiefly on chapter XVIII of the code of civil procedure as re-enacted in 1914. New York Banks law publishing co. 1916. 1842p.

See also Executors and trustees; Inheritance tax.

Digitized by Google

PROBLEMS in cost accounting. Eggleston, D. C. 1918.

PROBLEMS in the principles of accounting. Cole, W. M. 1915.

PROCESS cost accounts. Garry, H. S. 1908.

PRODUCE

Accounting

Johnson, George. Grain, flour, hay and seed merchants' accounts. London, Gee & co. 1902. 95p. (Accountants' library, v.10)

PRODUCTION, consumption and value. Johnson, J. F. c1918.

PRODUCTION costs in cotton spinning mills. Hardman, A. H. 1912.

PRODUCTION factors in cost accounting and works management. Church, A. H. 1910.

PROFESSIONAL accountants. Worthington, Beresford. 1895.

PROFIT making in shop and factory management. Carpenter, C. U. 1908.

PROFIT SHARING. See Wages and fees.

PROFITS. See Capital, profits and dividends.

PROFITS available for dividend. Dicksee, L. R. 1894 and 1895.

PROGRESS of professional accountancy. Haskins, C. W. 1901.

PROPER distribution of expense burden. Church, A. H. 1908.

PSYCHOLOGY of management. Gilbreth, L. E. M. 1918.

PUBLIC accountant; being the monthly journal of the Australasian corporation of public accountants, 1899-1900, 1918. Stanway House, 77 King street, Sydney, 1899-1900, 1918.

PUBLIC affairs information service. Bulletin of the Public affairs information service a cooperative clearing house of public affairs information, 1918. New York, The H. W. Wilson co. 1918.

Digitized by Google

PUBLIC UTILITIES

Reports of the following commissions:

California
Georgia
Indiana

Interstate commerce commission

Iowa
Kentucky
Maryland
New Hampshire
New Jersey
New York
Rhode Island
Wyoming

United States. Industrial commission. Reports. 18v. Washington, Government printing office, 1900-1901.

See also Electric railroads; Electricity; Express; Gas; Railroads; Telephone and telegraph; Waterworks.

Accounting

Andersen, DeLany & company. Accounting treatment of overhead construction costs in public utilities. Chicago, Andersen, DeLany & co. c1917. 23p.

Discussion in reference to maintenance and depreciation charges in accounts of public service corporations before "The Incorporated public accountants in Massachusetts", April 11, 1907. 32p.

Depreciation

Hayes, Hammond Vinton. Public utilities; their cost new and depreciation. Ed. 2. New York, D. Van Nostrand co. 1916. 262p.

Finance

Ignatius, Milton Berge. Financing of public service corporations. New York, The Ronald press co. 1918. 508p.

Rates

Barker, Harry. Public utility rates; a discussion of the principles and practice underlying charges for water, gas, electricity, communication and transportation services. New York, McGraw-Hill book co. 1917. 387p.

Statistics

Reports of special companies.

Valuations

Floy, Henry. Valuation of public utility properties. New York, McGraw-Hill book co. 1912. 391p.

Digitized by Google

Foster, Horatio Alvah. Engineering valuation of public utilities and factories. Ed. 2. New York, D. Van Nostrand co. 1913. 345p.

Hayes, Hammond Vinton. Public utilities; their cost new and depreciation. Ed. 2. New York, D. Van Nostrand co. 1916. 262p.

Hayes, Hammond Vinton. Public utilities; their fair present value and return. New York, D. Van Nostrand co. 1915. 207p.

Whitten, Robert Harvey. Valuation of public service corporations; legal and economic phases of valuation for rate making and public purchases. 2v. New York, Banks law publishing co. 1914. 1500p.

PUBLISHING

Accounting

Allen, Clarence E. Publishers' accounts; including a consideration of copyright and the valuation of literary property. London, Gee & co. 1897. 127p.

PURCHASING

Rindsfoos, Charles Siesel. Purchasing. New York, McGraw-Hill book co. 1915. 165p.

Twyford, Harry Beaumont. Purchasing; its economic aspects and proper methods; with charts, diagrams and forms. New York, D. Van Nostrand & co. 1915. 252p.

QUARRIES AND QUARRYING

Bowles, Oliver. Technology of marble quarrying. Washington, Government printing office, 1916. 174p. (United States. Bureau of mines; bulletin 106; mineral technology 13)

Cost keeping p.144-67.

Accounting

Ibotson, John George Percy. Quarry and stone merchants' accounts. London, Gee & co. 1904. 111p. (Accountants' library, v.27)

QUARTERLY journal of economics, 1917-1918. Cambridge, Harvard university press, 1917-1918.

QUIN, STEWART BLACKIE

Shopkeepers' accounts; an improved system designed for the use of retail traders. Ed. 2. London, Gee & co. 1901. 53p.

Digitized by Google

QUOTATIONS

Bartlett, John. Familiar quotations; a collection of passages, phrases, and proverbs traced to their sources in ancient and modern literature. Ed. 10. Boston, Little, Brown & co. 1916. 1454p.

RACINE, SAMUEL FREDERICK

Accounting principles. Seattle, Western institute of accountancy commerce and finance, 1917. 320p. Accounting students' series)

Graded corporation problems. Seattle, Western institute of accountancy, commerce and finance, c1914.

Guide to the study of accounting. Seattle, Western institute of accountancy, commerce and finance, 1916. 91p. (Accounting students' series)

Guide to the study of auditing; arranged in question form to accompany Auditing, theory and practice, by Robert H. Montgomery. Seattle, Western institute of accountancy, commerce and finance, 1914. 63p. (Accounting students' series)

Guide to the study of auditing; arranged in question form to accompany Auditing, theory and practice, by Robert H. Montgomery. Ed. 2, revised and enlarged. Seattle, Western institute of accountancy, commerce and finance. 1916. 74p. (Accounting students' series)

Practical problems, graded, series "A." Seattle, Western institute of accountancy, commerce and finance, c1916.

RAE, GEORGE

Country banker; his clients, cares and work. New York, Charles Scribner's sons, 1886. 320p.

RAHILL, J. J.

Corporation accounting and corporation law; a complete exposition of the science of corporation accounting both in theory and practice, with a digest of the corporation laws of all the states and a valuable treatise on stock exchanges. Fresno, Cal. J. J. Rahill, 1899. 192p.

RAILROAD promotion and capitalization in the United States. Cleveland, F. A. and F. W. Powell. 1909.

RAILROAD traveling auditor's work and methods. Davenport, R. A. c1912.

Digitized by Google

Brandeis, Louis Dembitz. Scientific management and railroads. New York, Engineering magazine co. 1911. 92p.

Clapp, Edwin J. Railway traffic. New York, Alexander Hamilton institute, c1918. 349p. (Modern business, v.14)

Johnson, Emory Richard and T. W. Van Metre. Principles of railroad transportation. New York, D. Appleton & co. 1918. 619p.

Morris, Ray. Railroad administration. New York, D. Appleton & co. 1917. 304p.

Peabody, James. Railway organization and management. Chicago, LaSalle extension university, c1916. 263p.

Accounting

Adams, Henry Carter. American railway accounting; a commentary. New York, Henry Holt & co. 1918. 465p.

Adams, Henry Carter. Railway accounting in its relation to the twentieth section of the act to regulate commerce; a paper to be presented at the annual meeting of the American association of public accountants, Atlantic city, N. J., October 20-23, 1908. 15p.

Association of American railway accounting officers. Classification of freight commodities tabulated under the direction of the Association of railway accounting officers by its standing committee on freight accounts, 1911. 282p.

Association of American railway accounting officers. Synopsis of decisions and recommendations relating to freight and passenger accounts, July 1888 to September 1917, inclusive. Washington, Association of American railway accounting officers, 1917. 122p.

Eaton, James Shirley. Handbook of railroad expenses. New York, McGraw-Hill book co. 1913. 559p.

Hooper, William Everett. Railroad accounting. New York, D. Appleton & co. 1915. 461p.

Moody, John. How to analyze railroad reports. Ed. 4. New York, Moody's investors service, 1916. 218p.

Nay, Frank. Close fiscal year on December 31 instead of June 30. Washington, Association of American railway accounting officers. 7p.

Nay, Frank. Railway accounting under federal requirements. Washington, Association of American railway accounting officers. 26p.

Sikes, Charles Steven. Railway accounting; one of a series of treatises in an interstate commerce and railway traffic

Digitized by Google

course. 2v. Chicago, LaSalle extension university, c1917. 342p.

v.1 Organization; capital, construction, station and freight accounts.

v.2 Claims; per diem and passenger accounts; disbursement and general accounts.

United States. Interstate commerce commission. Accounting series, circular no. 12c, September 1, 1909. 64p.

United States. Interstate commerce commission. Accounting series, circular no. 12d, December 5, 1910. 23p.

United States. Interstate commerce commission. Classification of expenditures for additions and betterments for steam roads; first revised issue effective on July 1, 1910. Washington, Government printing office, 1910. 41p.

United States. Interstate commerce commission. Classification of expenditures for road and equipment; first revised issue. Washington, Government printing office, 1907. 27p.

United States. Interstate commerce commission. Classification of income, profit and loss and general balance sheet accounts for steam roads, effective on July 1, 1914. Washington, Government printing office, 1914. 60p.

United States. Interstate commerce commission. Classification of investment in road and equipment of steam roads, effective on July 1, 1914. Washington, Government printing office, 1914. 39p.

United States. Interstate commerce commission. Classification of locomotive-miles, car-miles, and train-miles; first issue. Washington, Government printing office, 1907. 18p.

United States. Interstate commerce commission. Classification of operating expenses, second revised issue embodying decisions of all questions submitted between July 1, 1894 and May 31, 1901. Washington, Government printing office, 1902. 64p.

United States. Interstate commerce commission. Classification of operating expenses, third revised issue. Washington, Government printing office, 1907. 89p.

United States. Interstate commerce commission. Classification of operating revenue; first issue. Washington, Government printing office, 1907. 15p.

United States. Interstate commerce commission. Classification of operating revenues and operating expenses of steam roads; issue of 1914 effective on July 1, 1914. Washington, Government printing office, 1914. 104p.

United States. Interstate commerce commission. Classification of revenues and expenses for outside operations for

Digitized by Google

steam roads; first issue effective on July 1, 1908. Washington, Government printing office, 1908. 160p.

United States. Interstate commerce commission. Classification of revenue and expenses of sleeping car operations and of other properties for sleeping car companies; first revised issue effective on July 1, 1912. Washington, Government printing office, 1912. 41p.

United States. Interstate commerce commission. Classification of train miles, locomotive miles and car miles for steam roads; effective on July 1, 1914. Washington, Government printing office, 1918. 16p.

United States. Interstate commerce commission. Condensed classification of operating expenses of steam roads; first issue of 1914 condensed effective on July 1, 1914. Washington, Government printing office, 1914. 18p.

United States. Interstate commerce commission. Decisions upon questions raised under classification. Washington, Government printing office, 1908. 87p.

United States. Interstate commerce commission. Form of general balance sheet statement for steam roads; first revised issue effective on June 15, 1910. Washington, Government printing office, 1910. 34p.

United States. Interstate commerce commission. In the matter of the destruction of records of sleeping car companies, July 24, 1915. Washington, Government printing office, 1915. 2p.

United States. Interstate commerce commission. Index to the classification of operating expenses of steam roads. Washington, Government printing office, 1917. 297p.

United States. Interstate commerce commission. Interpretations of accounting classifications for steam roads; effective on January 1, 1918 (supersedes accounting bulletin no. 10). Washington, Government printing office, 1918. 91p. (Accounting bulletin no. 15)

United States Interstate commerce commission. Order dated June 8, 1911 in the matter of destruction of records of sleeping car companies; effective on October 1, 1911 (superseding order dated June 10, 1910) Washington, Government printing office, 1911. 6p.

United States. Interstate commerce commission. Regulations governing the construction and filing of freight tariffs and classifications and passenger fare schedules, administrative rulings and opinions, June 3, 1907. Washington, Government printing office, 1907. 58p.

United States. Interstate commerce commission. Regulations to govern the destruction of records of steam roads;

Digitized by Google

effective on July 1, 1914. Washington, Government printing office, 1914. 46p.

United States. Interstate commerce commission. Regulations to govern the forms and recording of passes; issue of 1917 effective on January 1, 1917 (superseding and canceling Regulations to govern the issuing and recording of passes of steam roads). Washington, Government printing office, 1916. 42p.

United States. Interstate commerce commission. Regulations to govern the issuing and recording of passes of steam roads; first issue effective on January 1, 1912. Washington, Government printing office, 1911. 26p.

United States. Interstate commerce commission. Rules governing monthly reports of railway accidents; 1915 revision effective on July 1, 1915. Washington, Government printing office, 1915.

United States. Interstate commerce commission. Rules governing the classification of steam railway employees and their compensation; effective on July 1, 1915. Washington, Government printing office, 1918. 13p.

United States. Interstate commerce commission. Rules governing the separation of operating expenses between freight service and passenger service on large steam railways; effective on July 1, 1915. Washington, Government printing office, 1915. 13p.

United States. Railroad administration. Public acts, proclamations by the president relating to railroad administration and general orders and circulars issued by Director general of railroads to July 1, 1918. Washington, Government printing office, 1918. 138p. (Bulletin no. 4)

United States. Railroad administration. Division of public service and accounting. P. S. & A. circulars.

Woodlock, Thomas F. Anatomy of a railroad report and ton mile cost. New York, S. A. Nelson, c1900. 121p.

Auditing

Davenport, Reginald Arthur. Railroad traveling auditor's work and methods, theory and practice; treats fully and authoritatively upon the subject of auditing station accounts at stations. San Francisco, R. A. Davenport, c1912. 66p.

Whitehead, H. C. Railway auditor; an outline of the system of railway accounting. New York, New York university school of commerce, accounts and finance, 1902. 42p.

Digitized by Google

Finance

Cleveland, Frederick Albert, and F. W. Powell. Railroad finance. New York, D. Appleton & co. 1912. 462p.

Cleveland, Frederick Albert and F. W. Powell. Railroad promotion and capitalization in the United States. New York, Longmans, Green & co. 1909. 368p.

Government regulation and control

Kahn, Otto Hermann. Government ownership of railroads and war taxation; an address before the National conference board, New York, October 10, 1918. 50p.

McAdoo, William Gibbs. Report to the president of the work of the United States railroad administration for the seven months of its existence ending July 31, 1918. Washington, Government printing office, 1918. 32p.

Sisson, Francis Hinckley. Laying the rails for future business; address; with a synopsis of the law for the federal control of railroads. New York, Guaranty trust company of New York, c1918. 46p.

Reorganization

Daggett, Stuart. Railroad reorganization. Cambridge, Harvard university press, c1908. 404p.

Kansas City, Mexico & Orient railway company. Plan and agreement of reorganization, December 8, 1915. 57p.

Securities

Heft, Louis. Holders of railroad bonds and notes; their rights and remedies; treating particularly of the receivership and of the reorganization of the road, of the foreclosure of the mortgage and of the other proceedings to realize on the security. New York, E. P. Dutton & co. 1916. 419p.

Williams, W. H. Issuance of stocks and bonds of American railways. New York, Delaware and Hudson co. 1911. 64p.

Societies

Association of American railway accounting officers. Annual report, 1914-1917. Washington, Association of American railway accounting officers, 1914-1917.

Statistics

Mundy, Floyd W. Earning power of railroads, 1902-1905. New York, Metropolitan advertising co. 1902-1905.

Price, Waterhouse & company. Railroad statistics; comparative operating statistics of 53 of the principal rail-

Digitized by Google

roads in the United States for the four years ending June 30, 1911. New York, Price, Waterhouse & company.

United States. Interstate commerce commission. Annual report of railways in the United States, 1888-1916. Washington, Government printing office, 1889-1918.

Valuations

United States. Bureau of census. Commercial valuation of railway operating property in the United States: 1904. Washington, Government printing office, 1905. 88p. (Bulletin no. 21)

Great Britain

Wang, Ching Chun. Legislative regulation of railway finance in England. 2v. Urbana, Ill., University of Illinois press, 1918.

RAILWAY traffic. Clapp, E. J. c1918.

RAND, McNALLY & CO.

Bankers' directory and list of attorneys, January, 1918. Chicago, Rand, McNally & co. c1918. 2111p.

RANKING, D. FEARON DE L'HOSTE

Handbook of executorship law and accounts. Ed. 4. London, H. Foulks Lynch & co. 1915. 312p.

READER'S guide to periodical literature; author and subject index to a selected list of periodicals, 1915-1918. New York, The H. W. Wilson co. 1915-1918.

REAL ESTATE

Insurance and real estate: Part 1, Insurance, by E. R. Hardy; part II, Real estate, by Walter Linder. New York, Alexander Hamilton institute, 1914. 359p.

Accounting

Hopkinson, Joseph. Real estate accountant (with specimen set of books.) Winnipeg, Joseph Hopkinson, c1914. 140p.

Mucklow, Walter. Real estate accounts; treating of the proper classification, construction and operation of accounts for the real estate business, including forms. New York, The Ronald press co. 1917. 357p.

Sweetland, Charles Augustus. Insurance and real estate accounts: a working handbook of modern methods of accounting and office routine as used in the offices and agencies of insurance companies and by dealers in real

Digitized by Google

estate. Chicago, American school of correspondence, 1910. 46p.

Pt. 2. Real estate.

Bibliography

Meyer, H. H. B. List of references on the real estate business. Special libraries, November 1916.

RECORD forms for vocational schools. Eaton, J. J. 1917.

REFERENCE book of accounts for manufacturing and mercantile companies. Ed. 2. McIntosh, R. J. c1914.

RELATION between accountancy and economics. Le Rossignol, J. E. 1909.

RELATION of economics to higher accounting. Johnson, J. F. 1901.

RENN, GEORGE BENTON

Practical auditing; a working manual for auditors describing in complete detail the method of conducting a commercial audit and indicating in proper order the successive steps of procedure, with a treatise on auditing. Ed. 3, revised and enlarged. Chicago, George B. Renn, c1907. 130p.

RESERVES AND SINKING FUNDS

Dicksee, Lawrence Robert. Depreciation, reserves, and reserve funds. Ed. 3. London, Gee & co. 1912. 80p. (Accountants' library, v.26)

Eveleigh, F. W. Anton. Reserves. Johannesburgh, The Transvaal leader, 1915. 16p.

RETAIL TRADE

Butler, Ralph Starr. Marketing methods. New York, Alexander Hamilton institute, c1918. 346p. (Modern business, v.5)

Farrington, Frank. Store management. Chicago, Byxbee publishing co. c1911. 252p.

Nystrom, Paul Henry. Economics of retailing. New York, The Ronald press co. 1917. 407p.

Nystrom, Paul Henry. Retail selling and store management. New York, D. Appleton & co. 1918. 279p. (Commercial education series)

Swinney, John Bayly. Merchandising. New York, Alexander Hamilton institute, c1918. 355p. (Modern business, v.19)

See also Cooperative stores; Department stores.

Digitized by Google

Accounting

Bayley, J. Ernest. Drapery business organisation, management and accounts. London, Sir Isaac Pitman & sons. 291p.

Haselip, J. Multiple-shop accounts. London, Gee & co. 1903. 114p. (Accountants' library, v.24)

Quin, Stewart Blackie. Shopkeepers' accounts; an improved system designed for the use of retail traders. Ed. 2. London, Gee & co. 1901. 53p.

Richardson, George Henry. Drapers', dressmakers' and milliners' accounts. London, Gee & co. 1904. 132p. (Accountants' library, v.31)

Sweetland, Charles Augustus. Department store accounts. Chicago, American school of correspondence, 1913. 118+61p. (American accountants' library)

United States. Federal trade commission. System of accounts for retail merchants. Washington, Government printing office, 1916. 19p.

Walker, James Cree. Retail accounting and store management. Cincinnati, South-western publishing co. c1916. 91p. (Twentieth century bookkeeping series)

Costs

Sammons, Wheeler. Keeping up with rising costs. Chicago, A. W. Shaw co. c1915. 192p.

REVIEW of reviews, American, 1918. New York, Review of review co. 1918.

REYNOLDS, W. B. AND F. W. THORNTON

Duties of the junior accountant. New York, American institute of accountants, 1918. 102p.

RICARDO, DAVID

Principles of political economy and taxation. New York, E. P. Dutton & co. 1917. 300p. (Everyman's library)

RICHARDSON, A. P., ed.

Influence of accountants' certificates on commercial credit. New York, American association of public accountants, 1913. 99p.

RICHARDSON, GEORGE HENRY

Drapers', dressmakers' and milliners' accounts. London, Gee & co. 1904. 132p. (Accountants' library, v.31)

Digitized by Google

RIDGWAY, ARTHUR CLIFFORD

Cost accounting in principle and practice. London, Sir Isaac Pitman & sons. 110p.

RINDSFOOS, CHARLES SIESEL

Purchasing. New York, McGraw-Hill book co. 1915. 165p.

RIPLEY, WILLIAM ZEBINA

Trusts, pools and corporations. Boston, Ginn & co. c1905. 477p.

RITTENHOUSE, CHARLES FOREST

Elements of accounts for individuals, professional men and institutions. New York, McGraw-Hill book co. 1918. 264p.

New modern illustrative bookkeeping; introductory course. New York, American book co. c1918. 152p.

——AND P. F. CLAPP

Accounting theory and practice—unit 1. New York, McGraw-Hill book co. 1918. 165p.

Accounting theory and practice—unit 2. New York, McGraw-Hill book co. 1918. 56p.

ROADS AND HIGHWAYS

Massachusetts. Highway commission. Annual report, 1916. Boston, 1917.

New York state. Commissioner of highways. Annual report, 1916. Albany, 1917.

Accounting

New York state. Department of highways. Collection of instructions and forms issued by the Department of highways.

Cost accounting

Oregon. State highway commission. Account numbers for distribution of costs; revised April, 1918. 24p.

Oregon. State highway commission. Manual for cost keeping and accounting, December, 1916. 60p. (Bulletin no. 10)

Tobin, James J. and A. R. Losh. Highway cost keeping: reviewed by Halbert P. Gillette. Washington, Government printing office, 1918. 52p. (United States. Department of agriculture, bulletin no. 660)

Digitized by Google

ROBERT, HENRY MARTYN

Rules of order for deliberative assemblies. Chicago, Scott, Foresman & co. 1905. 218p.

ROBY, JAMES J.

Treatise on cost accounting as applied to coal mining. Cleveland, J. J. Roby, c1913. 16p.

ROE, CLIFFORD G.

Business organizations. Chicago, LaSalle extension university, 1917. 31p.

ROLLINS, MONTGOMERY

Money and investments; a reference book for the use of those desiring information in the handling of money or the investment thereof. Ed. 4. London, George Routledge & sons, c1917. 494p.

Tables showing the net return from bonds, stocks and other investments paying interest semi-annually at the rates per annum of 3, 3½, 4, 4½, 5, 6 and 7%, and maturing in periods from 6 months to 50 years, together with 5-year periods to 100 years, also 3.65, 8 and 10% tables. Ed. 11. Boston, Montgomery Rollins & co. c1898.

Tables showing the net returns from bonds and other redeemable securities paying interest semi-annually at the rates per annum of 3, 3½, 4, 4½, 5, 6 and 7% and yields from 2.90 to 7%, maturing in periods from 6 months to 100 years, with special tables for 4¼, 5½ and 8% rates, together with stock values and interest tables. Ed. 19, revised and enlarged. Boston, Montgomery Rollins, c1912.

ROPP, CHRISTIAN

Ropp's price marking tables and profit indicator showing the selling prices to realize the per cent. profit desired and cover all overhead expenses with other labor saving tables, rules and short-cuts for the use of buyers, sellers and manufacturers of all kinds of commodities. Chicago, C. Ropp & sons, c1915. 39p.

ROSENTHAL, HENRY S.

Building, loan and savings associations; how to organize and successfully conduct them. Ed. 3, revised and enlarged. Cincinnati, American building association news co. 1911. 425p.

Digitized by Google

ROWE, HARRY MARC.

Bookkeeping and accountancy; complete text presenting the art of bookkeeping in accordance with the principles of modern accountancy. Baltimore, The H. M. Howe co. c1911. 264p.

ROWLAND, FREDERICK

Dairy accounts. London, Gee & co. 1904. 114p. (Accountants' library, v.33)

RUBBER

Accounting

Stewart, R. S. and F. C. Ebbels. Rubber companies' accounts for non-producing and producing companies; with a preface by Herbert Wright. London, Gee & co. 1916. 128p.

RULES of management. Lodge, William. 1913.

RULES of order for deliberative assemblies. Robert, H. M. 1905.

RYAN, GEORGE W.

Bookkeeping for the plumber. Ed. 2. Pittsburgh, Standard sanitary mfg. co. 1910. 58p.

SABIN, A.

Wine and spirit merchants' accounts. London, Gee & co. 1904 176p. (Accountants' library, v.32)

SALES promotion by mail; how to sell and how to advertise; a handbook of business building with numerous illustrative diagrams. New York, G. Putnam's sons, c1916. 359p.

SALESMANSHIP

Jones, John George. Salesmanship and sales management. New York, Alexander Hamilton institute, c1918. 358p. (Modern business, v.7)

Nystrom, Paul Henry. Retail selling and store management. New York, D. Appleton & co. 1918. 279p. (Commercial education series)

Sales promotion by mail; how to sell and how to advertise; a handbook of business building with numerous illustrative diagrams. New York, G. Putnam's sons, c1916. 359p.

Selling; the principles of the science of salesmanship; methods and systems of selling in various lines. New

Digitized by Google

SALESMANSHIP—*Continued*

York, Systems co. 1905. 199p.

See also Advertising; Business.

SALIERS, EARL ADOLPHUS

Depreciation in theory and practice. Chicago, LaSalle extension university, 1917. 27p.

Financial statements made plain; written for investors. New York, Magazine of Wall street, c1917. 96p.

Principles of depreciation. New York, The Ronald press co. 1916. 200p. (Ronald accounting series)

SAMMONS, WHEELER

Keeping up with rising costs. Chicago, A. W. Shaw co. c1915. 192p.

SANDERS, WILLIAM

Law and practice of excess profits duty. Ed. 2. London, Gee & co. 1918. 276p.

SAVING bank of Public school No. 14, 225 East 27th Street, New York. 1p.

SAVINGS BANKS. See Banks and banking—Savings banks.

SCHLOSS, DAVID F.

Methods of industrial remuneration. Ed. 3, revised and enlarged. London, Williams and Norgate, 1898. 446p.

SCHOOL SAVINGS BANKS. See Banks and banking—School savings banks.

SCHOOLS, COLLEGES, ETC.

Accounting

Eaton, Joseph Jordan. Record forms for vocational schools. Yonkers, World book co. 1917. 56p.

Hutchinson, J. Howard. School costs and school accounting. New York, Teachers college, Columbia university, 1914. 151p.

Marshall, Henry Calder. Polytechnic accounts. London, Gee & co. 1902. 82p. (Accountants' library, v.11)

Powers, Le Grand and W. S. Small. Standard form for reporting the financial statistics of public schools. Washington, Government printing office, 1911. 28p. (United States. Bureau of the census)

SCHREFFLER, ROBERT BRUCE

Department store statistics with the aid of the slide rule. Chicago, Robert B. Schreffler, c1914. 140p.

Digitized by Google

SCIENCE and practice of management. Church, A. H. 1914

SCIENCE of accounts. Bentley, H. C. 1911.

SCIENTIFIC auditing. Spear, R. H. 1912.

SCIENTIFIC industrial efficiency. Farnham, D. T. 1917.

SCIENTIFIC MANAGEMENT

Arnold, Horace Lucian. Factory manager and accountant; some examples of the latest American factory practice. New York, Engineering magazine, 1903. 431p.

Ashe, Sydney Whitmore. Organization in accident prevention. New York, McGraw-Hill book co. 1917. 130p.

Babcock, George D. and Reginald Trautschold. Taylor system in Franklin management, application and results. New York, Engineering magazine co. 1917. 245p. (Industrial management library)

Brisco, Norris Arthur. Economics of business. New York, The Macmillan co. 1913. 390p.

Brisco, Norris Arthur. Economics of efficiency. New York, The Macmillan publishing co. 1914. 383p.

Carpenter, Charles U. Profit making in shop and factory management. New York, Engineering magazine, 1908. 146p. (Works management library)

Cook, Charles B. Factory management. Detroit, Bookkeeper publishing co. 1906. 215p.

Church, Alexander Hamilton. Science and practice of management. New York, Engineering co. 1914. 535p. (Works management library)

Dartmouth college. Addresses and discussions at the conference on scientific management held October 12, 13, 14, 1911. Hanover, N. H., The Amos Tuck school of administration and finance, 1912. 388p.

Dean, Stuart. Shop and foundry management. New York, David Williams co. 1913. 220p.

Diemer, Hugo. Factory organization and administration. Ed 2. New York, McGraw-Hill book co. 1914. 378p.

Diemer, Hugo. Industrial organization and management. Chicago, LaSalle extension university, 1917. 291p.

Diemer, Hugo. Manufacturing organization. Chicago, LaSalle extension university, 1917. 18p.

Drury, Horace Bookwalter. Scientific management; a history and criticism. Ed. 2, revised. New York, Longmans, Green & co. 1918. 222p. (Columbia university studies in history, economics and public law, v. 65 no. 2)

Digitized by Google

Duncan, John Christie. Principles of industrial management. New York, D. Appleton & co. 1916. 323p.

Durell, Fletcher. Fundamental sources of efficiency. Philadelphia, J. B. Lippincott co. 1914. 368p.

Elbourne, Edward T. Factory administration and accounts; a book of reference with tables and specimen forms, for managers, engineers and accountants; with contributions on The general problems of industrial works design by Andrew Home-Morton and Financial accounts by John Maughfling. London, Longmans, Green & co. 1918. 638p.

Emerson, Harrington. Efficiency as a basis for operation and wages. Ed. 4, revised and enlarged. New York, Engineering magazine co. c1914. 254p. (Works management library)

Emerson, Harrington. Twelve principles of efficiency. New York, Engineering magazine, 1912. 423p.

Ennis, William Duane. Works management. New York, McGraw-Hill book co. 1911. 174p.

Evans, Holden A. Cost keeping and scientific management. New York, McGraw-Hill book co. 1911. 260p.

Farnham, Dwight Thompson. Scientific industrial efficiency. Chicago, Brick and clay record, 1917. 101p.

Franklin, Benjamin Alvey. Experiences in efficiency. New York, Engineering magazine co. 1918. 167p. (Industrial management library)

Galloway, Lee. Factory and office administration. New York, Alexander Hamilton institute, c1918. 358p. (Modern business, v.4)

Gantt, Henry Laurence. Industrial leadership; addresses delivered in the Page lecture series, 1915, before the senior class of the Sheffield scientific school, Yale university, New Haven. New Haven, Yale university press, 1916. 128p.

Gantt, Henry Laurence. Work, wages and profits. Ed. 2, revised and enlarged. New York, Engineering magazine co. 1913. 312p. (Works management library)

Gilbreth, Frank Bunker. Motion study; a method for increasing the efficiency of the workman. New York, D. Van Nostrand co. 1911. 116p.

Gilbreth, Frank Bunker and L. M. Gilbreth. Applied motion study; a collection of papers on the efficient method to industrial preparedness. New York, Sturgis & Walton co. 1917. 220p.

Gilbreth, Frank Bunker and L. M. Gilbreth. Fatigue study; the elimination of humanity's greatest unnecessary waste;

Digitized by Google

a first step in motion study. New York, Sturgis & Walton co. 1918. 159p.

Gilbreth, Lillian Evelyn Moller. Psychology of management; the function of the mind in determining, teaching and installing methods of least waste. New York, Sturgis & Walton co. 1918. 344p.

Gillette, Halbert Powers and R. T. Dana. Cost keeping and management engineering; a treatise for engineers, contractors and superintendents engaged in the management of engineering construction. New York, Clark book co. 1916. 346p.

Going, Charles Buxton. Principles of industrial engineering. New York, McGraw-Hill book co. 1911. 174p.

Hartness, James. Human factor in works management. New York, McGraw-Hill book co. 1912. 159p.

Hauer, Daniel Jacob. Modern management as applied to construction. New York, McGraw-Hill book co. 1918. 194p.

Hine, Charles DeLano. Modern organization; an exposition of the unit system. New York, Engineering magazine co. 1912. 110p.

Hoxie, Robert Franklin. Scientific management and labor. New York, D. Appleton & co. 1916. 302p.

Jones, Edward David. Administration of industrial enterprises with special reference to factory practice. New York, Longmans, Green & co. 1917. 442p.

Kent, William. Investigating an industry; a scientific diagnosis of the diseases of management. New York, John Wiley & sons, 1914. 126p.

Kimball, Dexter Simpson. Principles of industrial organization. New York, McGraw-Hill book co. 1913. 272p.

Knoeppel, Charles Edward. Installing efficiency methods. New York, Engineering magazine co. 1917. 258p. (Works management library)

Knoeppel, Charles Edward. Maximum production in machine shop and foundry. New York, Engineering magazine co. 1911. 365p. (Works management library)

Lodge, William. Rules of management; with practical instructions on machine building. New York, McGraw-Hill book co. 1913. 139p.

Myers, David Moffat. Preventing losses in factory power plants. New York, Engineering magazine co. 1915. 560p. (Works management library)

Nicholson, Jerome Lee. Factory organization and costs. New York, Kohl technical publishing co. 1909. 410p.

Digitized by Google

Parkhurst, Frederic Augustus. Applied methods of scientific management. Ed. 2. New York, John Wiley & sons, 1917. 337p.

Scott, Walter Dill. Increasing human efficiency in business; a contribution to the psychology of business. New York, The Macmillan co. 1914. 339p.

Shepard, George Hugh. Application of efficiency principles. New York, Engineering magazine co. 1917. 368p.

Taylor, Frederick Winslow. Principles of scientific management. New York, Harper and brothers, 1916. 144p.

Taylor, Frederick Winslow. Shop management. New York, Harper and brothers, c1911. 207p.

Thompson, Clarence Bertrand. Scientific management; a collection of the more significant articles describing the Taylor system of management. Cambridge, Harvard university press, 1914. 878p.

Woods, Clinton Edgar. Organizing a factory. Chicago, A. W. Shaw co. 1905. 156p.

See also Costs, factory accounts, etc.; Foundries; Machine shops.

SCIENTIFIC management and railroads. Brandeis, L. D. 1911.

SCIENTIFIC office management. Leffingwell, W. H. 1917.

SCOPE of banking education. Haskins, C. W. 1901.

SCOTT, WALTER DILL

Increasing human efficiency in business; a contribution to the psychology of business. New York, The Macmillan co. 1914. 339p.

SCOVELL, CLINTON HOMER

Cost accounting and burden application. New York, D. Appleton & co. 1916. 328p.

SCOVELL, WELLINGTON AND COMPANY, COMP.

Selected professional and business books. Boston, Scovell, Wellington & co. c1918. 21p.

SCOVILL, HIRAM THOMPSON

Farm accounting. New York, D. Appleton & co. 1918. 429p.

SEAGER, HENRY RODGERS

Principles of economics. Ed. 2, revised and enlarged. New York, Henry Holt & co. c1917. 662p.

Digitized by Google

SEARS, JOHN HAROLD

Trust estates as business companies. Detroit, Counselors publishing co. c1912. 387p.

SECRIST, HORACE

Introduction to statistical methods; a manual for statisticians and business executives. New York, The Macmillan co. 1917. 482p.

SECURITIES. See Investments.

SEED MERCHANTS. See Produce.

SELECTED professional and business books. Scovell, Wellington and company, comp. c1918.

SELIGMAN, EDWIN ROBERT ANDERSON

Income tax; a study of the history, theory and practice of income taxation at home and abroad. New York, The Macmillan co. 1911. 743p.

SELLING. See Salesmanship.

SELLING; the principles of the science of salesmanship; methods and systems of selling in various lines. New York, Systems co. 1905. 199p.

SHEPARD, GEORGE HUGH

Application of efficiency principles. New York, Engineering magazine co. 1917. 368p.

SHIPBUILDING

Carmichael, A. W. Shipbuilding for beginners. Washington, Industrial source department, Emergency fleet corporation, 1918. 25p.

Great Britain. Board of trade. Departmental committee on shipping and shipbuilding after the war. Report to consider the position of the shipping and shipbuilding industries after the war, London, H. M. Stationery office, 1918. 156p.

See also United States—Navy.

Accounting

Burton, Francis George. Engineers' & shipbuilders' accounts. London, Gee & co. 1902. 108p. (Accountants' library, v.14)

Cost accounting

Ferguson, William Burder. Estimating the cost of work; with special reference to unstandardized operations, as

Digitized by Google

in jobbing shops or repair work. New York, Engineering magazine co. 1915. 169p. (Works management library)

United States shipping board. Emergency fleet corporation. Cost-plus contracts: cost analysis for wooden ships. 12p.

SHIPPING. See Ships and shipping.

SHIPPING act. See Ships and shipping—Law.

SHIPPING office organisation, management and accounts. Calvert, Alfred.

SHIPS AND SHIPPING

Zimmerman, Erick W. and W. C. Clark. Foreign trade and shipping. New York, Alexander Hamilton institute, c1918. 356p. (Modern business, v.15)

See also Shipbuilding.

Accounting

Calvert, Alfred. Shipping office organisation, management and accounts; a comprehensive guide to the innumerable details connected with the shipping trade; with numerous forms and facsimiles of shipping documents. London, Sir Isaac Pitman & sons. 203p.

Daly, Richard Ryland. Shipping accounts. London, Gee & co. 1905. 97p. (Accountants' library, v.40)

Maine. Public utilities commission. Uniform classification of accounts for vessels; effective July 1, 1916. Augusta, 1916. 28p.

United States. Interstate commerce commission. Alphabetical list of representative items chargeable to operating expenses of carriers by water. Washington, Government printing office, 1917. 35p.

United States. Interstate commerce commission. Classification of expenditures for real property and equipment of carriers by water; effective on January 1, 1913. Washington, Government printing office, 1912. 15p.

United States. Interstate commerce commission. Classification of income and profit and loss accounts for carriers by water; effective on July 1, 1913. Washington, Government printing office, 1913. 22p.

United States. Interstate commerce commission. Classification of operating expenses of carriers of water; first issue effective on January 1, 1911. Washington, Government printing office, 1910. 37p.

United States. Interstate commerce commission. Classification of operating revenues of carriers by water; first

Digitized by Google

issue effective on January 1, 1911. Washington, Government printing office, 1910. 15p.

United States. Interstate commerce commission. Form of general balance sheet statement for carriers by water; first issue effective on January 1, 1913. Washington, Government printing office, 1912. 29p.

United States. Interstate commerce commission. Interpretations of accounting classifications for carriers by water; effective on February 1, 1917. Washington, Government printing office, 1917. 43p. (Accounting bulletin no. 12)

United States. Interstate commerce commission. Regulations to govern the destruction of records of carriers by water; first issue effective on July 1, 1913. Washington, Government printing office, 1913. 19p.

Law

Guaranty trust company of New York. United States shipping act with full text of the law, executive orders etc. (act approved September 7, 1916). New York, Guaranty trust company of New York, c1917. 52p.

SHIRTS AND COLLARS. See Clothing.

SHOES

Allen, Frederick James. Shoe industry. Boston, Vocation bureau of Boston, c1916. 327p.

Harvard university. Graduate school of business administration. Bureau of business research. Management problems in retail shoe stores. Cambridge, Harvard university press, 1918. 51p. (Bulletin no. 10)

Accounting

Associated advertising clubs of the world. Business record systems book of instructions for retail shoe merchants, a simplified system of retail records that provide day-to-day information to facilitate the conduct of business. Indianapolis, Associated advertising clubs of the world, c1916. 46p.

Harvard university. Graduate school of business administration. Bureau of business research. Harvard system of accounts for shoe retailers; explanation of the profit and loss statement. Cambridge, Harvard university press, 1914. 28p. (Bulletin no. 2)

Harvard university. Graduate school of business administration. Bureau of business research. Harvard system of accounts for shoe wholesalers; explanation of the profit

Digitized by Google

and loss statement. Cambridge, Harvard university press, press, 1916. 41p.

Small, Frederic Lincoln. Treatise on comprehensive accounting methods adapted to shoe manufacturing and other industries. Boston, L & S printing co. c1914. 227p.

Cost accounting

Headly, Lawrence Compton. Boot and shoe costings. London, Gee & co. 1908. 55p.

Depreciation

Harvard university. Graduate school of business administration. Bureau of business research. Depreciation in the retail shoe business. Cambridge, Harvard university press, 1915. 32p. (Bulletin no. 4)

Stock-keeping

Harvard university. Graduate school of business administration. Bureau of business research. Harvard system of stock keeping for shoe retailers. Cambridge, Harvard university press, 1916. 37p. (Bulletin no. 7)

SHOP and foundry management. Cook, C. B. 1913.

SHOP expense analysis and control. Ficker, N. T. 1917.

SHOP management. Taylor, F. W. c1911.

SHOPKEEPERS' accounts. Quin, S. B. 1901.

SIKES, CHARLES STEVEN

Railway accounting; one of a series of treatises in an interstate commerce and railway traffic course. 2v. Chicago, LaSalle extension university, c1917. 342p.

v.1. Organization; capital, construction, station and freight accounts.

v.2. Claims; per diem and passenger accounts; disbursement and general accounts.

SILK

Chittick, James. Silk manufacturing and its problems; being a series of papers on important questions of interest to all those engaged in the manufacture and distribution of silks and other textiles. New York, James Chittick, 1913, 432p.

United States. Tariff commission. Silk and manufactures of silk—schedule L. Washington, Government printing office, 1918. 163p.

Digitized by Google

Cost accounting

Day, Clarence Munro. Silk mill costs. New York, Clarence M. Day, 1912. 70p.

SILVERSMITHS. See Jewelers, silversmiths, etc.

SIMPLE mine accounting. Wallace, David. 1909.

SINGLE cost accounts. Mitchell, G. A. 1907.

SINKING FUNDS. See Reserves and sinking funds.

SISSON, FRANCIS HINCKLEY

Laying the rails for future business; address; with a synopsis of the law for the federal control of railroads. New York, Guaranty trust company of New York, c1918. 46p.

1600 business books. Ball, S. B. comp. 1917.

SKINNER, EDWARD M. AND STEPHEN GILMAN

Credits. Chicago, LaSalle extension university, 1918. 110p.

SKINNER, ERNEST BROWN

Mathematical theory of investment. Boston, Ginn & co. c1913. 245p.

Tables reprinted from a Mathematical theory of investment. New York, Ginn & co. c1913. 25p.

SMALL, FREDERIC LINCOLN

Treatise on comprehensive accounting methods adapted to shoe manufacturing and other industries. Boston, L & S printing co. c1914. 227p.

SMITH, ADAM

Inquiry into the nature and cause of the wealth of nations. 2v. New York. E. P. Dutton & co. 1914. (Everyman's library)

SMITH, CLARENCE G.

Cost accounting for oil producers. Washington, Government printing office, 1917. 123p. (Department of the interior. Bureau of mines, bulletin 158)

SMITH, ERNEST EDWIN

Timber merchants' accounts. London, Gee & Co. 1904. 98p. (Accountants' library, v.35)

Digitized by Google

SMITH, HERBERT LAKIN-

Printers' accounts. London, Gee & co. 1903. 76p. (Accountants' library, v.17)

SMITH, JAMES SMYTH

Practical bank calculator. as developed in actual business; containing time table, interest table, daily balance interest table, savings account interest table, discount table. Zearing, Ia., J. S. Smith, 1913. 76p.

SMITH, WILLIAM COLIN GRANT—

Building societies' accounts, specially adapted for permanent societies and societies using interest tables. London, Gee & co. 1903. 104p. (Accountants' library, v.25)

SOCIETIES, CLUBS ETC.

Accounting

Jones, Edward Furnival. Friendly societies' and trade unions' accounts. London, Gee & co. 1904. 154p. (Accountants' library, v.28)

Krach, Edward Tingey. Standardized accounting system for country clubs. Chicago, Glennen & Kern, c1918. 32p.

Witt, Harold Tansley. Club accounts and their control. London, Gee & co. 1913. 95p.

See also subdivision Societies under the various headings, e.g. Accountants—Societies; also names of societies.

SOCIETY OF ACCOUNTANTS IN CAPE COLONY

Year book, 1911-1914, 1916-1918.

SOCIETY OF ACCOUNTANTS IN EDINBURGH

Charter of incorporation, rules and regulations and bye-laws, 1909. 29p.

SOCIETY OF INCORPORATED ACCOUNTANTS AND AUDITORS

Proceedings at conference held in London, Oct. 4, 5, and 6, 1906. 138p.

Results of examinations, 1917, 1918.

Year book 1895-1918-9

SOLICITORS. See Lawyers.

SOME legal phases of corporate financing, reorganization and regulation. Stetson, F. L. and others, 1917.

SOME notes on bankruptcy. Jenkinson, M. W. 1915.

Digitized by Google

SOME notes on the audit of different businesses. Jenkinson, M. W. 1913.

SOULE, GEORGE

Soulé's new science and practice of accounts. Ed. 7. New Orleans, Gorge Soulé, 1903. 749p.

SOULE, RICHARD

Dictionary of English synonyms and synonymous or parallel expressions. Philadelphia, J. B. Lippincott co. 1913. 488p.

SOUTH DAKOTA. BOARD OF ACCOUNTANCY

Rules for the examination of applicants for certificate as certified public accountant, effective from July 1, 1917. 7p.

SOUTH DAKOTA INSTITUTE OF PUBLIC ACCOUNTANTS

By-laws. 7p.

SPEAR, RAYMOND HERBERT

Scientific auditing. Detroit, Commercial world publishing co. c1912. 63p.

SPENCER, ENOS

Art of modern bookkeeping and accounting. Ed. 4. Louisville, Ky., Enos Spencer, 1911. 444p.

SPICER, ERNEST EVAN AND E. C. PEGLER

Bookkeeping and accounts. Ed. 3. London, H. Foulks Lynch & co. 1914. 442p.

Examination note book for accountant students. Ed. 3. London, H. Foulks Lynch & co. 1914. 183p.

Practical auditing. Ed. 2. London, H. Foulks Lynch & co. 1914. 776p.

Practical bookkeeping and commercial knowledge. London, H. Foulks Lynch & co. 1912. 342p.

Underwriters' accounts. London, Gee & co. 1903. 62p. (Accountants' library, v.22)

SPRAGUE, CHARLES EZRA

Accountancy of investment including a treatise on compound interest, annuities, amortisation and the valuation of securities. Ed. 3. New York, New York uni-

Digitized by Google

versity school of commerce, accounts and finance, 1906. Cover reads—Text book of the accountancy of investment.

Accountancy of investment; with which are incorporated "Logarithms to 12 places and their use in interest calculations" and "Amortization" by the same author; revised by Leroy L. Perrine. New York, The Ronald press co. 1914. 371p. (Ronald accounting series)

Philosophy of accounts. Ed. 4. New York, The Ronald press co. 1918. 161p.

SPRAGUE, T. B.

Treatise on insurance companies' accounts; showing in particular how the annual revenue account and balance sheet of a company should be drawn up, so as to be in strict conformity with the schedules of the assurance companies act, 1909; being a second edition of a Treatise on life insurance accounts originally written by T. B. Sprague, revised by A. E. Perrine. London, Charles & Edwin Layton, 1911. 100p.

STABILIZING the dollar in purchasing power. Fisher, Irving.

STANDARD classification of accounts. National electric light association, 1914.

STANDARD form for reporting the financial statistics of public schools. Powers, L. G. and W. S. Small, 1911.

STANDARD manual of the income tax, 1918. Standard statistics company, inc. c1918.

STANDARD STATISTICS COMPANY, INC. NEW YORK

Standard manual of the income tax, 1918. New York, Standard statistics company, inc. c1918. 482p.

Status of bonds under the federal income tax. 1918 ed. New York, Standard statistics company, inc. c1918. 197p.

STANDARD system of street railway accounting. Street railway accountants' association of America. (1910)

STANDARDIZED accounting system for country clubs. Krach, E. T. c1918.

STATE ACCOUNTING

Frazer, George Enfield. Report of the accounts of the state of Illinois. Illinois, Efficiency and economy committee, 1914. 64p.

Digitized by Google

STATE ACCOUNTING—*Continued*

Indiana. State board of accounts. Budget classifications and rules of procedure for department estimates. Indianapolis, State board of accounts, 1918. 20p.

New Jersey. Controller. Requirements governing preparation and rendition of accounts including pre-audit, final audit and payments in accordance with the provisions of statutory law regulating appropriations and the receipt and disbursement of state money. Trenton, State controller, 1914. 47p.

New York state. Collection of diagrams, charts and forms used in the various departments of the New York state government.

STATE FINANCE

Bureau of municipal research, New York. Recent movement for state budget reform, 1911-1917. New York, Bureau of municipal research, 1917. 155p.

STATE laws affecting corporations. National association of manufacturers of the United States of America. c1918.

STATE STATISTICS

New York state. Comptroller's office. Annual report, 1914-1917. Albany, State comptroller, 1915-1918.

STATISTICS

Brinton, Willard Cope. Graphic methods for presenting facts. New York, Engineering magazine co. 1914. 371p. (Works management library)

Copeland, Melvin Thomas. Business statistics. Cambridge, Harvard university press, 1917. 696p. (Harvard business studies)

Gilman, Stephen. Graphic charts for the business man. Chicago, LaSalle extension university, 1918. 62p.

King, Willford Isbell. Elements of statistical method. New York, The Macmillan co. 1916. 250p.

Secrist, Horace. Introduction to statistical methods; a manual for statisticians and business executives. New York, The Macmillan co. 1917. 482p.

See also subdivision Statistics under various headings, e. g. Railroads—Statistics.

STATUS of bonds under the federal income tax. Standard statistics company, inc. c1918.

STAUB, WALTER ADOLPH

Income tax guide; an analysis of the obligations imposed on individuals, firms and corporations by the federal

Digitized by Google

STAUB, WALTER ADOLPH—*Continued*

income tax law, suggestions for making returns and form for recording income. New York, The Ronald press co. c1913. 64p.

STEEL. See Iron and steel; Foundries.

STETSON, FRANCIS LYNDE AND OTHERS

Some legal phases of corporate financing, reorganization and regulation. New York. The Macmillan co. 1917. 389p.

STEVENS, THOMAS MOFFITT

Legal position of outgoing partners. (In Four lectures delivered to the Institute of chartered accountants in England and Wales during the years 1894 and 1895. p.1-31)

STEVENSON, HARRY CLIFFORD

Uniform manufacturing cost and estimating system adopted by the National association of employing lithographers. National association of employing lithographers, c1914. 127p.

STEWART, ETHELBERT

Tannery production costs and methods of accounting. Boston, Rogers & Atwood publishing co. 1913. 39p.

STEWART, R. S. AND F. C. EBBELS

Rubber companies' accounts for non-producing and producing companies; with a preface by Herbert Wright. London, Gee & co. 1916. 128p.

STOCK EXCHANGE

Atwood, Albert William. Exchanges and speculation. New York, Alexander Hamilton institute, c1918. 334p. (Modern business, v. 20)

Pratt, Sereno Stansbury. Work of Wall street; an account of the functions, methods and history of the New York money and stock markets. New York, D. Appleton & co. 1917. 440p.

Woolf, Arthur H. Stock exchange, past and present. London, Gee & co. 1913. 125p.

STOCKBROKERS. See Brokers.

STOCKS. See Investments.

STOCKWELL, HERBERT GRANT

Net worth and the balance sheet. New York, The Ronald press co. 1912. 206p.

Digitized by Google

STONE. See Quarries and quarrying.

STORE management. Farrington, Frank. c1911.

STORES. See Cooperative stores; Department stores. Retail trade.

STORES SYSTEMS

Twyford, Harry Beaumont. Storing; its economic aspects and proper methods; with illustrations and forms. New York, D. Van Nostrand co. 1918. 200p.

STOREY, EUGENE WILFRED

Monthly cost accounting for varnish plants; prepared by special request of the National varnish manufacturers association. Philadelphia, National varnish mfg. assn. c1917. 51p.

STORING. Twyford, H. B. 1918.

STREET railroads. See Electric railroads.

STREET RAILWAY ACCOUNTANTS' ASSOCIATION OF AMERICA

Standard system of street railway accounting covering the classification of construction and equipment accounts and classification of operating expense accounts; approved and recommended by the National convention of railroad commissioners; approved by the Board of railroad commissioners of the state of New York. Street railway accountants' association of America (1910). 76p.

SUGAR

United States. Bureau of foreign and domestic commerce. Cane sugar industry; agricultural, manufacturing and marketing costs in Hawaii, Porto Rico, Louisiana and Cuba. Washington, Government printing office, 1917. 462p. (Miscellaneous series no. 53)

United States. Federal trade commission. Report on the beet sugar industry in the United States. Washington, Government printing office, 1917. 164p.

Beet growing, cost and profits of beet growing, cost of producing beet sugar, investment, capitalization of beet sugar companies, efficiency in the beet-sugar industry.

SUGDEN, FREDERICK H.

Co-operative societies' accounts. London, Gee & co. 1902. 114p. (Accountants' library, v.6)

Digitized by Google

SUGGESTED accounting system for wheat flour millers. United States. Food administration. Milling division. Auditing department.

SULLIVAN, JOHN JAMES

American business law with legal forms. Ed. 2. New York, D. Appleton & co. 1917. 433p.

American corporations; the legal rules governing corporate organizations and management with forms and illustrations. New York, D. Appleton & co. 1916. 455p.

SUMMARY of the principal legal decisions affecting auditors. Cocke, H. G. 1907.

SUPER-TAX with special reference to the finance act, 1914. Wenham, R. A. 1915.

SURGICAL INSTRUMENTS

United States. Tariff commission. Surgical instrument industry in the United States. Washington, Government printing office, 1918. 54p. (Tariff information series, no. 7)

SWEETLAND, CHARLES AUGUSTUS

Bank bookkeeping; a working handbook of bookkeeping and accounting methods used in modern banks; including departmental organization and the duties of officers and clerks. Chicago, American technical society, 1914. 140p.

Department store accounts. Chicago, American school of correspondence, 1913. 118+61p.

Insurance and real estate accounts; a working handbook of modern methods of accounting and office routine as used in the offices and agencies of insurance companies and by dealers in real estate. Chicago, American school of correspondence, 1910. 154+46p.

SWINNEY, JOHN BAYLY

Merchandising. New York, Alexander Hamilton institute, c1918. 355p. (Modern business, v.19)

SYDNEY INSTITUTE OF PUBLIC ACCOUNTANTS.

Papers read at conference, January, 1901, seventh annual report and accounts and list of members, catalogue of library books.

SYNONYMS

Crabb, George. English synonoyms. Revised ed. New

Digitized by Google

SYNONYMS—*Continued*

York, Harper and brothers, c1917. 769p. (Centennial edition)

Soule Richard. Dictionary of English synonyms and synonymous or parallel expressions. Philadelphia, J. B. Lippincott co. 1913. 488p.

SYNOPSIS of decisions and recommendations relating to freight and passenger accounts July, 1888, to September, 1917, inclusive. Association of American railway accounting officers, 1917.

SYSTEM, 1903-1918. Chicago, A. W. Shaw co. 1903-1918.

TABLES. See Mathematics and tables.

TAIT, G. W.

Gold mining accounts and costing; a practical manual for officials, accountants, book-keepers, etc. London, Sir Isaac Pitman & sons. 85p.

TANNER-GILMAN SCHOOLS, INC.

Higher accountancy. Chicago, Tanner-Gilman schools, inc., c1917.

TANNERIES

Accounting

Stewart, Ethelbert. Tannery production costs and methods of accounting. Boston, Rogers & Atwood publishing co. 1913. 39p.

TAUSSIG, FRANK WILLIAM

Inventors and money-makers; lectures on some relations between economics and psychology. New York, The Macmillan co. 1915. 138p.

Principles of economics. 2v. Revised ed. New York, The Macmillan co. 1917.

TAXATION

Conlin, John A. and others. Income and federal tax reports. New York, Prentice-Hall, inc. c1918. 704p.

Corporation trust company. Income tax service, 1918. New York, Corporation trust company, 1918.

Corporation trust company. War tax service. New York, Corporation trust company, c1918.

Essary, Jesse Frederick. Your war taxes, an interpretation of the new law with complete text. New York, Moffat, Yard & co. 1917. 178p.

Digitized by Google

Loomis, Suffern & Fernald. Depreciation and obsolescence as governed by federal income tax regulations. New York, Loomis, Suffern & Fernald, c1918. 24p.

Montgomery, Robert Hiester. Income tax procedure, 1917. New York, The Ronald press co. 1917. 461p.

Montgomery, Robert Hiester. Income tax procedure, 1918. New York, The Ronald press co. 1918. 800p.

Nelson, Godfrey Nicholas. Income tax law and accounting, 1918; being a practical application of the provisions of the federal income tax act of September 8, 1916, as amended; the war income tax and the war excess profits tax laws of October 3, 1917; and containing the corporation capital stock tax law and rulings thereon; federal estate tax, excise and miscellaneous war taxes; and the New York state income tax statute applicable to manufacturing and mercantile corporations. Ed. 2. New York, The Macmillan company, 1918. 364+79p.

Seligman, Edwin Robert Anderson. Income tax; a study of the history, theory and practice of income taxation at home and abroad. New York, The Macmillan co. 1911. 743p.

Standard statistics company, inc., New York. Standard manual of the income tax, 1918. New York, Standard statistics company, inc. c1918. 482p.

Standard statistics company, inc., New York. Status of bonds under the federal income tax. 1918 ed. New York, Standard statistics company, inc. 1918. 197p.

Staub, Walter Adolph. Income tax guide; an analysis of the obligations imposed on individuals, firms and corporations by the federal income tax law, suggestions for making returns and form for recording income. New York, The Ronald press co. c1913. 64p.

United States. Treasury department. Excess profits tax primer. Washington, Government printing office, 1918. 16p.

United States. Treasury department. Income tax primer. Washington, Government printing office, 1918. 45p.

United States. Treasury Department. Income tax; regulations no. 33 (revised) governing the collection of the income tax imposed by the act of September 8, 1916, as amended by the act of October 3, 1917. Washington, Government printing office, 1918. 199p.

United States. Treasury department. War excess profits tax; regulations no. 41, relative to the war excess profits tax imposed by the war revenue act, approved October 3, 1917. Washington, Government printing office, 1918. 56p.

Digitized by Google

Banks

Harrison, Miltin W. Bank law and taxation digest. New York, Bankers publishing co. 1918. 108p.

Inheritance

Guaranty trust company of New York. Federal estate tax law and regulations (United States inheritance tax) act of September 8, 1916, amended March 3, 1917. New York, Guaranty trust company of New York. c1917. 53p.

Wolfe, Samuel Herbert. Inheritance tax calculations. New York, Baker, Voorhis & co. 1905. 300p.

Great Britain

Murray, Adam and R. N. Carter. Guide to income tax practice; containing a summary of the various enactments relating to income tax, instructions as to the preparation of returns for assessment and accounts in support of appeals on the ground of over-assessment; also for claiming exemption and abatement; and a concise popular digest of the principal legal decisions on the construction of the act. Ed. 7. London, Gee & co. 1915. 657p.

Sanders, William. Law and practice of excess profits duty. Ed. 2. London, Gee & co. 1918. 276p.

War finance acts 1914-1917; an annotated reprint of the income tax provisions of the new acts; by the income tax expert of "The Accountant." London, Gee & co. 1918. 187p.

Wenham, R. A. Super-tax with special reference to the finance act, 1914. London, Gee & co. 1916. 99p.

New York State

Corporation trust company. New York state income tax on manufacturing and mercantile corporations. New York, Corporation trust company. 20p.

Guaranty trust company of New York. Bonds exempt or exemptible from the personal property tax under the mortgage tax law of the state of New York (revised to November 1, 1917). New York, Guaranty trust company of New York, c1917. 21p.

New York state. Tax department. Equalization; appeals from equalizations made by boards of supervisors or by commissioners of equalization. Albany, 1918. 18p.

New York state. Tax department. Manual for instruction of assessors. Albany, 1916. 84p.

Digitized by Google

TAXATION—New York State—*Continued*

New York state. Tax department. Proceedings of first state conference of local assessors and sixth state tax conference. Albany, 1916. 226p.

New York state. Tax department. Proceedings of seventh state tax conference, Rochester, N. Y., January 11 and 12, 1917. Albany, 1917. 264p.

New York state. Tax department. Questions deposited by assessors in the question box at the conference January 12 and 13, 1916, with answers thereto. Albany, 1916. 21p.

New York state. Tax department. Review of local assessments, 1916. Albany, 1916. 66p.

New York state. Tax department. Tax bulletin v. 13, no. 3; the tax law of the state of New York with 1918 amendments, including provision of the state and federal constitutions, general and special laws relating to taxation. Albany, 1918. 722p.

Powell, Henry Montefiore and J. J. Silver. New York franchise tax on manufacturing and mercantile corporations (state income tax). New York, William Boyd press, 1918. 152p.

Union of South Africa

Eveleigh, F. W. Anton. Income tax guide; an exposition of the income tax (consolidation) act, 1917, including the normal tax, dividend tax, excess profits duty, and the taxation of profits derived from mining, industrial and other sources; including an exact copy of the income tax (consolidation) act, 1917, with side notes, and of the new regulations, and the prescribed forms; a comprehensive and detailed index enabling immediate reference and cross reference to any portion of the law; over one thousand two hundred references, also a number of practical examples and explanations showing the application of the various taxes. Reivsed edition. Cape Town, Accountants book service supply. 166p.

TAYLOR, FREDERICK WINSLOW

Principles of scientific management. New York, Harper and brothers, 1916. 144p.

Shop management. New York, Harper and brothers, c1911. 207p.

TAYLOR system in Franklin management. Babcock, G. D. and Reginald Trautschold. 1917.

TECHNOLOGY of marble quarrying. Bowles, Oliver. 1916.

TELEGRAPH. See Telephone and telegraph.

Digitized by Google

Accounting

Maine. Public utilities commission. Uniform classification of accounts for telephone companies, class D, effective July 1, 1915, revised to December 31, 1917. Augusta, 1917. 13p.

Maryland. Public service commission. Regulations governing the appraisal, distribution and apportionment of fixed capital of telephone and telegraph companies. Baltimore, 1911. 12p.

Missouri. Public service commission. General order no. 22 in the matter of a uniform system of accounts for class D telephone corporations; first issue effective January 1, 1918. Jefferson City, 1917. 25p.

Montana. Public service commission. Uniform classification of accounts for telephone utilities; first issue effective July 1, 1913. 45p.

New York state. Public service commission. Uniform system of accounts for telephone corporations; first issue effective January 1, 1912. Albany, 1911. 61p.

Oklahoma. Corporation commission. Order no. 879, cause no. 1961, proposed order no. 142, to all persons, firms and corporations owning or operating telephone utilities for profit in the state of Oklahoma, and to all whom it may concern: opinion and order. 32p.

United States. Interstate commerce commission. Interpretations of accounting classifications embodied in the uniform system of accounts for telephone companies; effective on July 1, 1916. Washington, Government printing office, 1916. 60p.

United States. Interstate commerce commission. Regulations to govern the destructions of records of telephone, telegraph and cable companies (including wireless); first issue effective on February 1, 1914. Washington, Government printing office, 1914. 31p.

United States. Interstate commerce commission. Rules governing the classification of telephone employees; effective as of July 1, 1917. Washington, Government printing office, 1917. 10p.

United States. Interstate commerce commission. Supplement to first issue of the uniform system of accounts for telephone companies, class A and class B; effective on January 1, 1915. Washington, Government printing office, 1914. 7p.

United States. Interstate commerce commission. Uniform system of accounts for telegraph and cable companies (ex-

Digitized by Google

TELEPHONE AND TELEGRAPH—ACCOUNTING —*Continued*

clusive of wireless telegraph companies); effective on January 1, 1914. Washington, Government printing office, 1913. 82p.

United States. Interstate commerce commission. Uniform system of accounts for telephone companies, class C; effective on July 1, 1915. Washington, Government printing office, 1914. 44p.

United States. Interstate commerce commission. Uniform system of accounts for telephone companies; effective on January 1, 1913. Washington, Government printing office, 1915. 79p.

Wisconsin. Railroad commission. Uniform classification of accounts for telephone utilities prescribed February, 1909. Madison, 1909. 122p.

Wisconsin. Railroad commission. Uniform system of accounts for telephone companies, class C. Madison, 1914. 39p.

TERMINAL cost accounts. Nisbet, A. G. 1906.

TEXAS. STATE BOARD OF PUBLIC ACCOUNTANCY

Application for certificate as certified public accountant. 4p.

TEXT-BOOK of the principles of interest, life annuities, and assurances, and their practical application. Institute of actuaries. 1915.

TEXTILE WORLD RECORD

Kinks on cost finding in knitting mills; comp. from the questions and answers department of the Textile world record. Boston, Lord & Nagle co. c1910. 94p.

TEXTILES

Accounting

Norton, George Pepler. Textile manufacturers' book-keeping for the counting house, mill and warehouse; being a practical treatise specially designed for the woolen and worsted and allied trades. Ed. 3. London, Simpkin, Marshall, Hamilton, Kent & co. 1894. 300p.

See also names of textiles, e. g., Cotton.

THEATER

Accounting

Chantrey, William Herbert. Theater accounts. London, Gee & co. 1902. 83p. (Accountants' library, v.5)

Digitized by Google

THEORY of accounts. Tipson, F. S. 1913.

THEORY of debit and credit in accounting. McClung, R. G. 1913.

THINKING in figures. Hunter, Joel. c1916.

THIRTEENTH census of the United States, taken in the year 1910, v. 10. Manufactures, 1909. United States. Bureau of census. 1913.

THOMAS, FRANK W.

Cost accounting in a bank. Ed. 2. Toledo, Ohio, F. W. Thomas, 1910. 52p.

THOMAS, JOSEPH

Universal pronouncing dictionary of biography and mythology. Ed. 4, revised. 2v. Philadelphia, J. B. Lippincott co. c1915. 1278+250p.

THOMPSON, CARL WILLIAM

Costs and sources of farm mortgage loans in the United States. Washington, Government printing office, 1916. 16p. (United States. Department of agriculture, bulletin no. 384)

THOMPSON, CLARENCE BERTRAND

How to find factory costs. Chicago, A. W. Shaw co. c1916. 191p.

Scientific management; a collection of the more significant articles describing the Taylor system of management. Cambridge, Harvard university press, 1914. 878p.

THOMSON, EDWARD HERRMANN

Farm book-keeping. Washington, Government printing office, 1915. 37p. (United States. Department of agriculture, farmers' bulletin 511)

Use of a diary for farm accounts. Washington, Government printing office, 1917. 19p. (United States. Department of agriculture, farmers' bulletin 782)

——AND H. M. DIXON

Method of analyzing the farm business. Washington, Government printing office, 1918. 28p. (United States. Department of agriculture, farmers' bulletin 661)

THOMSON, SAMUEL MABLE AND G. H. MILLER

Cost of production of apples in the Payette valley, Idaho; a detailed study of the current cost factors involved

Digitized by Google

THOMSON, SAMUEL MABLE AND G. H. MILLER— *Continued*

in the maintenance of orchards and the handling of the crop on 38 representative bearing orchards, Payette district in Western Idaho. Washington, Government printing office, 1918. 36p. (United States. Department of agriculture, bulletin no. 636)

THORNE, WILLIAM VAN SCHOONHOVEN

Forms of hospital financial reports and statistics. Boston. Thompson-Brown co. 1908. 78p.

THORNTON, FRANK WELDON

Brewery accounts. New York, The Ronald press co. 1913. 102p. (Ronald accounting series)

THORNTON, FREDERIC AND J. H. MAY

Pawnbrokers' accounts. London, Gee & co. 1902. 86p. (Accountants' library, v.13)

TIFFANY, H. S.

Tiffany's digest of depreciations with the addition of numerous tables, formulas and rules for the use of architects, builders, contractors, machinists and insurance adjusters. Ed. 28. Chicago, H. S. Tiffany & co. c1890. 76p.

TIMBER. See Lumber.

TIMBER merchants' accounts. Smith, E. E. 1904.

TIMKEN, FRANK HERRMANN

Accounting in the furniture and woodworking industries, designed in combination with General factory accounting; to afford a definite standard of practice in the industries referred to in the title. Chicago, Trade periodical co. c1915. 118p.

TIPSON, FREDERICK SAMSON

Commercial law. New York, Frederick S. Tipson, c1903. 126p.

Theory of accounts. Ed. 2, revised and enlarged. New York, Isaac Mendoza book co. 1913. 216p.

TOBACCO

United States. Bureau of corporations. Report of the commissioner on the tobacco industry. 3v. Washington, Government printing office, 1909-1915.

Digitized by Google

TOBIN, JAMES J. AND A. R. LOSH

Highway cost keeping; reviewed by Halbert P. Gillette. Washington, Government printing office, 1918. 52p. (United States. Department of agriculture, bulletin no. 660)

TODMAN, FREDERICK SIMSON

Brokerage accounts; a treatise on the business of brokerage, its accounting books and records. New York, The Ronald press co. 1916. 338p. (Ronald accounting series)

TRADE. See Commerce.

TRADE acceptance progress. Irving national bank. 1917.

TRADE UNIONS. See Societies, clubs, etc.

TRAMWAY bookkeeping and accounts. McColl, Donald. 1902.

TRAMWAYS. See Electric railroads.

TRAVIS, EUGENE M.

Uniform system of accounting for cities of the second class, State of New York, prescribed by the state comptroller in accordance with section 36 of the general municipal law. Albany, Bureau of municipal accounts, 1912. 116p.

Uniform system of accounts for cities of the third class of the State of New York, prescribed pursuant to article 3 of the general municipal law. Albany, Bureau of municipal accounts, 1917. 116p.

TREASURY decisions under the customs, internal revenue and other laws, 1917-1918. Washington, Government printing office, 1917-1918.

TREATISE on comprehensive accounting methods adapted to shoe manufacturing and other industries. Small, F. L. c1914.

TREATMENT of fluctuating currency in accounts. Cutforth, A. E. 1910.

TRUESDELL, LEON E. AND C. W. THOMPSON

Amortization methods for farm mortgage loans. Washington, Government printing office, 1916. 12p. (United States. Department of agriculture, circular no. 60)

Digitized by Google

TRUST COMPANIES. See Banks and banking—Trust companies.

TRUST estates as business companies. Sears, J. H. c1912.

TRUST finance. Meade, E. S. 1908.

TRUSTEES. See Executors and trustees.

TRUSTS

Dewing, Arthur Stone. Corporate promotions and reorganizations. Cambridge, Harvard university press, 1914. 615p. (Harvard economic studies, v.10)

Mead, Edward Sherwood. Trust finance; a study of the genesis, organization and management of industrial combinations. New York, D. Appleton & co. 1908. 387p.

Moody, John. Truth about the trusts; a description and analysis of the American trust movement. New York, Moody publishing co. c1904. 514p.

Ripley, William Zebina. Trusts, pools and corporations. Boston, Ginn & co. c1905. 477p.

United States. Industrial commission. Reports. 18v. Washington, Government printing office, 1900-01.

See also Corporations.

TRUSTS, pools and corporations. Ripley, W. Z. c1905.

TRUTH about the trusts. Moody, John. c1904.

TWELVE principles of efficiency. Emerson, Harrington. 1912.

TWO centuries' growth of American law, 1701-1901, by members of the faculty of the Yale law school. New York, Charles Scribner's son, 1901. 538p.

TWYFORD, HARRY BEAUMONT

Purchasing; its economic aspects and proper methods; with charts, diagrams and forms. New York, D. Van Nostrand & co. 1915. 252p.

Storing; its economic aspects and proper methods; with illustrations and forms. New York, D. Van Nostrand co. 1918. 200p.

TYLER, EDGAR ALFRED

Insurance companies' accounts. London, Gee & co. 1905. 207p. (Accountants' library, v.36)

UNDERWEAR. See Clothing.

Digitized by Google

UNIFORM accounting. United States. Federal reserve board. 1917.

UNIFORM contracts and cost accounting definitions and methods. United States. Department of commerce. 1917.

UNIFORM manufacturing cost and estimating system adopted by the National association of employing lithographers. Stevenson, H. C. c1914.

UNITED STATES. BUREAU OF CENSUS

Abstract of the census of manufactures, 1914. Washington, Government printing office, 1917. 722p.

Abstract of the twelfth census, 1900. Washington, Government printing office, 1902. 395p.

Census of manufactures, 1914. Washington, Government printing office, 1917.

Census of manufactures, 1914, by states. Washington, Government printing office, 1917.

Commercial valuation of railway operating property in the United States; 1904. Washington, Government printing office, 1905. 88p. (Bulletin no. 21)

Financial statistics of cities having a population of over 30,000, 1915. Washington, Government printing office, 1916. 338p.

General statistics of cities, 1915. Washington, Government printing office, 1916. 185p.

National and state indebtedness and funds and investments, 1870-1913. Washington, Government printing office, 1913. 203p.

Statistics of cities having a population of over 30,000, 1905. Washington, Government printing office, 1907. 372p.

Thirteenth census of the United States, taken in the year 1910; abstract of the census. Washington, Government printing office, 1913. 691p.

Thirteenth census of the United States, taken in the year 1910, v.10. Manufactures, 1909; reports for principal industries. Washington, Government printing office, 1913. 975p.

Uniform municipal accounting; proceedings of a second conference held in the city of Washington, February 13 and 14, 1906, under the auspices of the United States Bureau of census. Washington, Government printing office, 1906. 121p.

Digitized by Google

UNITED STATES. BUREAU OF CENSUS—*Continued*

Wealth, debt and taxation. Washington, Government printing office, 1907. 1204p.

UNITED STATES. BUREAU OF CORPORATIONS

International harvester co. Washington, Government printing office, 1913. 384p.

Lumber industry. Washington, Government printing office, 1914.

Report of the commissioner of corporations on the state laws concerning foreign corporations. Washington, Government printing office, 1915. 238p.

Report of the commissioner on the steel industry. 3v. Washington, Government printing office. 1911-1913.

Report of the commissioner on the tobacco industry. 3v. Washington, Government printing office, 1909-1915.

UNITED STATES. BUREAU OF FOREIGN AND DOMESTIC COMMERCE

Cane sugar industry; agricultural, manufacturing and marketing costs in Hawaii, Porto Rico, Louisiana and Cuba. Washington, Government printing office, 1917. 462p. (Miscellaneous series no. 53)

Cost of production in the pottery industry; summary of results. Washington, Government printing office, 1914. 43p. (Miscellaneous series no. 16)

Cotton-spinning machinery industry; report on the cost of production of cotton-spinning machinery in the United States. Washington, Government printing office, 1916. 99p. (Miscellaneous series, no. 37)

Glass industry; report on the cost of production of glass in the United States. Washington, Government printing office, 1917. 430p. (Miscellaneous series no. 60)

Cost accounting. p.319—33.

Bibliography. p.405—23.

Hosiery industry; report on the cost of production of hosiery in the United States. Washington, Government printing office, 1915. 258p. (Miscellaneous series, no. 31)

Knit-underwear industry; report on the cost of production of knit-underwear in the United States. Washington, Government printing office, 1915. 217p. (Miscellaneous series, no. 32)

Men's factory-made clothing industry; report of the cost of production of men's factory-made clothing in the United States. Washington, Government printing office, 1916. (Miscellaneous series, no. 34)

Digitized by Google

UNITED STATES. BUREAU OF FOREIGN AND DOMESTIC COMMERCE—*Continued*

Methods of computing values in foreign trade statistics, by J. J. Kral, translator. Washington, Government printing office, 1917. 23p. (Miscellaneous series no. 59)

Monthly summary of foreign commerce of the United States. Washington, Government printing office, 1918.

Shirt and collar industries; report on the cost of production of men's shirts and collars in the United States. Washington, Government printing office, 1916. 178p. (Miscellaneous series, no. 36)

Trade of the United States with the world, 1916 and 1917. Washington, Government printing office, 1918. 112p.

Wholesale prices of leading articles in United States markets 1914-1916. Washington, Government printing office, 1917. (Miscellaneous series no. 30)

Women's muslin-underwear industry; report of the cost of production of women's muslin-underwear in the United States. Washington, Government printing office, 1915. 184p. (Miscellaneous series, no. 29)

UNITED STATES. BUREAU OF LABOR STATISTICS

Labor legislation of 1917. Washington, Government printing office, 1918. 430p.

Wages and hours of labor in cotton goods manufacturing and finishing, 1916. Washington, Government printing office, 1918. 258p.

Wages and hours of labor in woolen and worsted goods manufacturing, 1916. Washington, Government printing office, 1918. 154p.

Wholesale prices 1890 to 1916. Washington, Government printing office, 1917. 285p.

UNITED STATES. BUREAU OF MINES

Report of the committee on the standardization of mining statistics; compiled by Albert H. Fay. Washington, Government printing office, 1918. 39p.

UNITED STATES. CONGRESS

Plan for a national budget system submitted by Hon. Medill McCormick with legal citations, authorities, historical precedents and charts by Charles Wallace Collins. Washington, Government printing office. 53p.

UNITED STATES. DEPARTMENT OF COMMERCE

Statistical abstract of the United States, 1916-1917. Washington, Government printing office, 1917-1918.

Digitized by Google

UNITED STATES. DEPARTMENT OF COMMERCE —*Continued*

Uniform contracts and cost accounting definitions and methods; recommendations by Interdepartmental conference consisting of delegates from the departments of war, navy and commerce, the Federal trade commission and the Council of national defense. Washington, Government printing office, 1917. 45p.

UNITED STATES. FEDERAL FARM LOAN BUREAU

Farm loan primer; with definitions, rulings and regulations of the Federal farm loan board to June 1, 1917. Ed. 4. Washington, Government printing office, 1917. 22p.

UNITED STATES. FEDERAL RESERVE BOARD

Annual report, 1917. Washington Government printing office, 1918. 621p.

Approved methods for the preparation of balance sheet statements; a tentative proposal submitted for the consideration of banks, bankers and banking associations; merchants, manufacturers and association of manufacturers; auditors, accountants and associations of accountants; reprinted from Federal reserve bulletin April 1917. Washington, Government printing office, 1918. 25p.

Same as Uniform accounting.

Circular no. 7; system of accounting for banks. Washington, Government printing office, 1914. 47p.

Federal reserve bulletin; monthly. Washington, Government printing office.

Federal reserve interdistrict collection system; changes in list of banks upon which items will be received by Federal reserve banks for collection and credit; monthly. Washington, Government printing office.

Uniform accounting; a tentative proposal submitted for the consideration of banks, bankers, and banking associations; merchants, manufacturers and associations of manufacturers, auditors, accountants and associations of accountants; reprinted from the Federal reserve bulletin April 1917. Washington, Government printing office, 1917. 25p.

Same as Approved methods for the preparation of balance sheet statements.

UNITED STATES. FEDERAL TRADE COMMISSION

Book-paper industry; a final report of the findings of fact, together with conclusions and recommendations

Digitized by Google

UNITED STATES. FEDERAL TRADE COMMISSION —*Continued*

with reference to the book-paper industry. Washington, Government printing office, 1917. 125p.

Farm machinery trade associations. Washington, Government printing office, 1915. 368p.

Fundamentals of a cost system for manufacturers. Washington, Government printing office, 1916. 31p.

Instructions for compiling report on cost, income, and tonnage (form c-1) semi-bituminous, bituminous or sub-bituminous coal or lignite operators producing 100,000 net ton or over per annum. Washington, Government printing office, 1918. 13p.+forms.

Report on canned foods, general report and canned vegetables and fruits. Washington, Government printing office, 1918. 103p.

Report on flour milling and jobbing, April 4, 1918. Washington, Government printing office, 1918. 27p.

Report on pipe-line transportation of petroleum, February 28, 1916. Washington, Government printing office, 1916. 467p.

Report on the beet sugar industry in the United States. Washington, Government printing office, 1917. 164p.

Beet growing, cost and profits of beet growing, cost of producing beet sugar, investment, capitalization of beet sugar companies, efficiency in the beet-sugar industry.

Report on the fertilizer industry, August 19, 1916. Washington, Government printing office, 1916. 269p.

Report on the news-print paper industry. Washington, Government printing office, 1917. 162p.

System of accounts for retail merchants. Washington, Government printing office, 1916. 19p.

UNITED STATES. FOOD ADMINISTRATION. MILLING DIVISION. AUDITING DEPARTMENT

Suggested accounting system for wheat flour millers. 74 Broadway, New York. 33p.

UNITED STATES. FUEL ADMINISTRATION

System of accounts for retail coal dealers, November 1, 1917. Washington, Government printing office, 1918. 23p.

UNITED STATES. INDUSTRIAL COMMISSION.

Reports. 18v. Washington, Government printing office, 1900-01.

v. 1 Trusts and industrial combinations.

Digitized by Google

UNITED STATES. INDUSTRIAL COMMISSION—
Continued

v. 2 Trusts and industrial combinations, statutes and decisions of federal, state, and territorial law together with a digest of corporation laws applicable to larger industrial combinations.
v. 3 Prison labor.
v. 4 Transportation
v. 5 Labor legislation.
v. 6 Distribution and marketing of farm products.
v. 7 Relations and conditions of capital and labor employed in manufactures and general business.
v. 8 Chicago labor disputes of 1900 with special reference to the disputes in the building and machinery trades.
v. 9 Transportation.
v. 10 Agriculture and agricultural labor.
v. 11 Agriculture and on taxation.
v. 12 Relations and conditions of capital and labor employed in the mining industry.
v. 13 Trusts and industrial combinations.
v. 14 Relations and conditions of capital and labor employed in manufactures and general business.
v. 15 Immigration and education.
v. 16 Conditions of foreign legislation upon matters affecting general labor.
v. 17 Labor organizations, labor disputes and arbitration and on railway labor.
v. 18 Industrial combinations in Europe.

UNITED STATES. INTERSTATE COMMERCE COMMISSION

Accounting series, circular no. 12c, September 1, 1909. 64p.

Accounting series, circular no. 12d, December 5, 1910. 23p.

Alphabetical list of representative items chargeable to operating expenses of carriers by water. Washington, Government printing office, 1917. 35p.

Annual report of railways in the United States, 1888-1916. Washington, Government printing office, 1889-1918.

Classification of expenditures for additions and betterments for steam roads; first revised issue effective on July 1, 1910. Washington, Government printing office, 1910. 41p.

Classification of expenditures for real property and equipment of carriers by water; effective on January 1, 1913. Washington, Government printing office, 1912. 15p.

Digitized by Google

Classification of expenditures for road and equipment; first revised issue. Washington, Government printing office, 1907. 27p.

Classification of income and profit and loss accounts for carriers by water; effective on July 1, 1913. Washington, Government printing office, 1913. 22p.

Classification of income, profit and loss and general balance sheet accounts for steam roads; effective on July 1, 1914. Washington, Government printing office, 1914. 60p.

Classification of investment in pipe lines, pipe line operating revenues and pipe line operating expenses of carriers by pipe lines; effective on January 1, 1915. Washington, Government printing office, 1914. 42p.

Classification of investment in road and equipment of steam roads; effective on July 1, 1914. Washington, Government printing office, 1914. 39p.

Classification of locomotive-miles, car-miles, and train-miles; first issue. Washington, Government printing office, 1907. 18p.

Classification of operating expenses of carriers of water; first issue effective on January 1, 1911. Washington, Government printing office, 1910. 37p.

Classification of operating expenses, second revised issue embodying decisions of all questions submitted between July 1, 1894 and May 31, 1901. Washington, Government printing office, 1902. 64p.

Classification of operating expenses; third revised issue. Washington, Government printing office, 1907. 89p.

Classification of operating revenues and operating expenses of steam roads; issue of 1914 effective on July 1, 1914. Washington, Government printing office, 1914. 104p.

Classification of operating revenues; first issue. Washington, Government printing office, 1907. 15p.

Classification of operating revenues of carriers by water; first issue effective on January 1, 1911. Washington, Government printing office, 1910. 15p.

Classification of operating revenues of electric railways; first issue. Washington, Government printing office, 1908. 15p.

Classification of revenues and expenses for outside operations for steam roads; first issue effective on July 1, 1908. Washington, Government printing office, 1908. 160p.

Digitized by Google

UNITED STATES. INTERSTATE COMMERCE COMMISSION—*Continued*

Classification of revenue and expenses of sleeping car operations and of other properties for sleeping car companies; first revised issue effective on July 1, 1912. Washington, Government printing office, 1912. 41p.

Classification of train-miles, locomotive-miles and car-miles for steam roads, effective on July 1, 1914. Washington, Government printing office, 1918. 16p.

Condensed classification of operating expenses of steam roads; first issue of 1914 condensed effective on July 1, 1914. Washington, government printing office, 1914. 18p.

Decisions upon questions raised under classification. Washington, Government printing office, 1908. 87p.

Decisions upon questions raised under classifications prescribed for electric railways; effective January 1, 1912. Washington, Government printing office, 1911. 107p. (Accounting bulletin no. 5)

Decisions upon questions raised under classifications prescribed for express companies; effective on July 1, 1910. Washington, Government printing office, 1910. 14p.

Form of general balance sheet statement for carriers by water; first issue effective on January 1, 1913. Washington, Government printing office, 1912. 29p.

Form of general balance sheet statement for express companies; effective July 1, 1911. Washington, Government printing office, 1911. 32p.

Form of general balance sheet statement for steam roads; first revised issue effective on June 15, 1910. Washington, Government printing office, 1910. 34p.

In the matter of the destruction of records of sleeping car companies, July 24, 1915. Washington, Government printing office, 1915. 2p.

Index to the classification of operating expenses of steam roads. Washington, Government printing office, 1917. 297p.

Interpretations of accounting classifications embodied in the uniform system of accounts for express companies; effective on January 1, 1917. 27p. (Accounting bulletin, no. 13)

Interpretations of accounting classifications embodied in the uniform system of accounts for telephone companies; effective on July 1, 1916. Washington, Government printing office, 1916. 60p.

Interpretations of accounting classifications for carriers by water; effective on February 1, 1917. Washington,

Digitized by Google

Government printing office, 1917. 43p. (Accounting bulletin, no. 12)

Interpretations of accounting classifications for electric railways; effective May 1, 1917 (supersedes accounting bulletin no. 9). Washington, Government printing office, 1917. 134p. (Accounting bulletin no. 14)

Interpretations of accounting classifications for steam roads; effective on January 1, 1918 (supersedes accounting bulletin no. 10). Washington, Government printing office, 1918. 91p. (Accounting bulletin no. 15)

Order dated June 8, 1911 in the matter of destruction of records of sleeping car companies; effective on October 1, 1911 (superseding order dated June 10, 1910). Washington, Government printing office, 1911. 6p.

Regulations governing the construction and filing of freight tariffs and classifications and passenger fare schedules, administrative rulings and opinions, June 3, 1907. Washington, Government printing office, 1907. 58p.

Regulations to govern the destruction of records of carriers by pipe lines; effective on July 1, 1915. Washington, Government printing office, 1915. 36p.

Regulations to govern the destruction of records of carriers by water; first issue effective on July 1, 1913. Washington, Government printing office, 1913. 19p.

Regulations to govern the destruction of records of electric railway companies; first issue effective May 1, 1913. Washington, Government printing office, 1913. 16p.

Regulations to govern the destruction of records of express companies; effective on July 1, 1915. 43p.

Regulations to govern the destruction of records of steam roads; effective on July 1, 1914. Washington, Government printing office, 1914. 46p.

Regulations to govern the destruction of records of telephone, telegraph and cable companies (including wireless); first issue effective on February 1, 1914. Washington, Government printing office, 1914. 31p.

Regulations to govern the forms and recording of passes; issue of 1917 effective on January 1, 1917 (superseding and canceling Regulations to govern the issuing and recording of passes of steam roads). Washington, Government printing office, 1916. 42p.

Regulations to govern the issuing and recording of passes of steam roads; first issue effective on January 1, 1912. Washington, Government printing office, 1911. 26p.

Digitized by Google

UNITED STATES. INTERSTATE COMMERCE COMMISSION—*Continued*

Rules governing monthly reports of railway accidents; 1915 revision effective on July 1, 1915. Washington, Government printing office, 1915.

Rules governing the classification of steam railway employees and their compensation; effective on July 1, 1915. Washington, Government printing office, 1918. 13p.

Rules governing the classification of telephone employees; effective as of July 1, 1917. Washington, Government printing office, 1917. 10p.

Rules governing the separation of operating expenses between freight service and passenger service on large steam railways; effective on July 1, 1915. Washington, Government printing office, 1915. 13p.

Statistics of express companies in the United States for the year ending June 30, 1916 and 1915, Dec. 31, 1917 and 1916. Washington, Government printing office.

Supplement to first issue of the uniform system of accounts for telephone companies, class A and class B; effective on January 1, 1915. Washington, Government printing office, 1914. 7p.

Uniform system of accounts for electric railways; effective July 1, 1914. Washington, Government printing office, 1914. 134p.

Uniform system of accounts for express companies; effective on July 1, 1914. Washington, Government printing office, 1914. 113p.

Uniform system of accounts for telegraph and cable companies (exclusive of wireless telegraph companies); effective on January 1, 1914. Washington, Government printing office, 1913. 82p.

Uniform system of accounts for telephone companies, class C; effective on July 1, 1915. Washington, Government printing office, 1914. 44p.

Uniform system of accounts for telephone companies; effective on January 1, 1913. Washington, Government printing office, 1915. 79p.

UNITED STATES. LIBRARY OF CONGRESS. DIVISION OF DOCUMENTS

Monthly list of state publications, 1918. Washington, Government printing office, 1918.

UNITED STATES. NAVY DEPARTMENT

Manual for accounting officers, 1917. Washington, Government printing office, 1917.

Digitized by Google

UNITED STATES. NAVY DEPARTMENT—*Continued*

Manual for supply officers afloat, 1917. Washington, Government printing office, 1917. 387p.

U. S. navy regulations and naval instructions. Washington, Government printing office.

UNITED STATES. OFFICE OF INDIAN AFFAIRS

Accounting system for the United States Indian service by Victor G. Croissant and others. Washington, Government printing office, 1917. 191p.

UNITED STATES. PAYMASTER GENERAL OF THE NAVY.

Annual report, 1917. Washington, Government printing office, 1917, 486p.

UNITED STATES. PRESIDENT

Economy and efficiency in the government service. 2v. Washington, Government printing office, 1912.

Message of the president of the United States submitting for the consideration of the congress a budget with supporting memoranda and report for the fiscal year 1914. Washington, Government printing office, 1913. 433p.

UNITED STATES. RAILROAD ADMINISTRATION.

P. S. & A. circulars.

Public acts, proclamations by the president relating to railroad administration and general orders and circulars issued by Director general of railroads to July 1, 1918. Washington, Government printing office, 1918. 138p. (Bulletin no. 4)

UNITED STATES. RECLAMATION SERVICE

Manual of the United States reclamation service. Edition of 1918. Washington, Reclamation service, 1918. 467p.

v.2 Accounting.

UNITED STATES. SHIPPING BOARD. EMERGENCY FLEET CORPORATION

Cost-plus contracts: cost analysis for wooden ships. 12p.

UNITED STATES. SUPERINTENDENT OF DOCUMENTS

Monthly catalogue, United States public documents, 1918. Washington, Government printing office, 1918.

Digitized by Google

UNITED STATES. TARIFF COMMISSION

Brush industry; commercial and industrial conditions in the United States and in foreign countries—tariff laws affecting brushes court and treasury decisions. Washington, Government printing office, 1918. 76p.

Button industry; tariff legislation, commercial and industrial conditions in the United States and in foreign countries — court and treasury decisions — statements from associations and leading manufacturers. Washington, Government printing office, 1918. 125p. (Tariff information series no. 4)

Glass industry as affected by the war; new branches of the industry, changes in manufacture and trade due to war conditions, holding export and domestic trade after the war, the glass trade of European countries, testimony of leading American manufacturers. Washington, Government printing office, 1918. 147p. (Tariff information series no. 5)

Silk and manufactures of silk—schedule L. Washington, Government printing office, 1918. 163p.

Surgical instrument industry in the United States. Washington, Government printing office, 1918. 54p. (Tariff information series no. 7)

UNITED STATES. TREASURY DEPARTMENT

Assembling of disbursing officers' checks and vouchers and the verification of their balances in the offices of the auditors of the treasury department. Washington, Government printing office, 1907. 24p. (Department circular no. 52)

Certification of administrative examination of accounts. Washington, Government printing office, 1906. 2p. (Department circular no. 51)

Excess profits tax primer. Washington, Government printing office, 1918. 16p.

Federal land bank, general report. 6 forms.

Income tax primer. Washington, Government printing office, 1918. 45p.

Income tax; regulations no. 33 (revised) governing the collection of the income tax imposed by the act of September 8, 1916, as amended by the act of October 3, 1917. Washington, Government printing office, 1918. 199p.

Method of rendering and stating accounts. Washington, Government printing office, 1906. 3p. (Department circular no. 46)

Digitized by Google

UNITED STATES. TREASURY DEPARTMENT— *Continued*

Payment of salaries and compensation. Washington, Government printing office, 1917. 2p. (Department circular no. 35)

Regulations governing expenditures and the preparation of accounts under appropriations made by congress for expenses of loans and war savings certificates. Washington, Government printing office, 1918. 8p. (Treasury department circular no. 103 of March 25, 1918)

Regulations governing the revision by the controller of the treasury of the accounts settled by auditors. Washington, Government printing office, 1895. 2p. (Department circular no. 87)

$6,000,000,000 United States of America four and one-quarter per cent gold bonds of 1933-38, Fourth liberty loan. Washington, September 28, 1918. 4p.

Transportation of government employees and property. Washington, Government printing office, 1915. 43p. (Department circular no. 49)

Treasury bookkeeping. Washington, Government printing office, 1908. 7p. (Department circular no 56)

War excess profits tax; regulations no. 41, relative to the war excess profits tax imposed by the war revenue act, approved October 3, 1917. Washington, Government printing office, 1918. 56p.

UNITED STATES. WAR DEPARTMENT AIR SERVICE. DIVISION OF MILITARY AERONAUTICS

Instructions to field auditors. 61 typewritten pages and forms.

UNITED STATES

Finance

Chase, Harvey Stuart. National budget; an address before the Massachusetts society of certified accountants, Boston, Mass., April 9, 1913. 14p.

Dewey, Davis Rich. Financial history of the United States. Ed. 6. New York, Longmans, Green & co. 1918. 550p.

Plehn, Carl Coppling. Governmental finance in the United States. Chicago, A. C. McClurg & co. 1915. 166p.

United States. Bureau of census. National and state indebtedness and funds and investments, 1870-1913. Washington, Government printing office, 1913. 203p.

United States. Bureau of census. Wealth, debt and taxation. Washington, Government printing office, 1907. 1204p.

United States. Congress. Plan for a national budget system submitted by Hon. Medill McCormick with legal cita-

Digitized by Google

tions, authorities, historical precedents and charts by Charles Wallace Collins. Washington, Government printing office. 53p.

United States. President. Economy and efficiency in the government service. 2v. Washington, Government printing office, 1912.

United States. President. Message of the president of the United States submitting for the consideration of the congress a budget with supporting memoranda and reports for the fiscal year 1914. Washington, Government printing office, 1913. 433p.

Government

Jenks, Jeremiah Whipple. Business and the government. New York, Alexander Hamilton institute, c1918. 353p. (Modern business, v.24)

Statistics

United States. Bureau of Census. Abstract of the twelfth census, 1900. Washington, Government printing office, 1902. 395p.

United States. Bureau of census. Thirteenth census of the United States taken in the year 1910; abstract of the census. Washington, Government printing office, 1913. 691p.

United States. Department of commerce. Statistical abstract of the United States, 1916-1917. Washington, Government printing office, 1917-1918.

Aeronautics, Military

United States. War department air service. Division of military aeronautics. Instructions to field auditors. 61 typewritten pages and forms.

Indian service

United States. Office of Indian affairs. Accounting system for the United States Indian service by Victor G. Croissant and others. Washington, Government printing office, 1917. 191p.

Navy

Potter, David. Pay corps of the navy; a sketch; reprinted from the United States naval institute Proceedings, vol. 43, no. 12, whole no. 178, December, 1917. 29p.

United States. Navy department. Manual for accounting officers, 1917. Washington, Government printing office, 1917.

Digitized by Google

United States. Navy department. Manual for supply officers afloat, 1917. Washington, Government printing office, 1917. 387p.

United States. Navy department. U. S. navy regulations and naval instructions. Washington, Government printing office.

United States. Paymaster general of the navy. Annual report, 1917. Washington, Government printing office, 1917. 486p.

Reclamation service

United States. Reclamation service. Manual of the United States reclamation service. Edition of 1918. Washington, Reclamation service, 1918. 467p.
v.2 accounting.

Treasury department

United States. Treasury department. Assembling of disbursing officers' checks and vouchers and the verification of their balances in the offices of the auditors of the treasury department. Washington, Government printing office, 1907. 24p. (Department circular no. 52)

United States. Treasury department. Certification of administrative examination of accounts. Washington, Government printing office, 1906. 2p. (Department circular no. 51)

United States. Treasury department. Method of rendering and stating accounts. Washington, Government printing office, 1906. 3p. (Department circular no. 46)

United States. Treasury department. Payment of salaries and compensation. Washington, Government printing office, 1917. 2p. (Department circular no. 35)

United States. Treasury department. Regulations governing the revision by the controller of the treasury of the accounts settled by auditors. Washington, Government printing office, 1895. 2p. (Department circular no. 87)

United States. Treasury department. Transportation of government employees and property. Washington, Government printing office, 1915. 43p. (Department circular no. 49)

United States. Treasury department. Treasury bookkeeping. Washington, Government printing office, 1908. 7p. (Department circular no. 56)

UNITED STATES catalog; books in print January 1, 1912; Ed. 3. New York, The H. W. Wilson co. 1912. 2837p.

Digitized by Google

UNITED STATES catalog supplement; books published, 1912-1917. New York, The H. W. Wilson co. 1918. 2298p.

UNIVERSITIES. See Schools, colleges, etc.

URBAN district councils' accounts. Eckersley, F. S. 1906.

USE of a diary for farm accounts. Thomson, E. H. 1917.

VALUATION of public service corporations. Whitten, R. H. 1914.

VALUATION of public utility properties. Floy, Henry, 1912.

VALUATIONS

Foster, Horatio Alvah. Engineering valuation of public utilities and factories. Ed. 2. New York, D. Van Nostrand co. 1913. 345p.

Grunsky, Carl Ewald and C. E. Grunsky, jr. Valuation, depreciation and the rate-base. New York, John Wiley & sons, 1917. 387p.

Matheson, Ewing. Depreciation of factories, mines and industrial undertakings and their valuation. Ed. 2. New York, Spon and Chamberlain, 1893. 143p.

See also Depreciation; also subdivision Valuations under various headings, e.g. Railroads—Valuations.

VALUE of records to the farmer. Ball, J. S.. 1917.

VAN DEVENTER, JOHN HERBERT

Handbook of machine shop management. New York, McGraw-Hill book co. 1915. 374p.

VANNAIS ACCOUNTING INSTITUTE, INC.

Accounting. Hartford, Vannais accounting institute, inc. 1918.

VARNISH

Cost accounting

Storey, Eugene Wilfred. Monthly cost accounting for varnish plants; prepared by special request of the National varnish manufacturers association. Philadelphia, National varnish mfg. assn. c1917. 51p.

VESSELS. See Ship-building; Ships and shipping.

VIERLING, FREDERICK

Fiduciary accounting. Chicago, LaSalle extension university, 1918. 47p.

Digitized by Google

VIRGINIA. STATE BOARD OF ACCOUNTANCY

Laws and rules. Richmond, 1910. 12p.

WAGES AND FEES

Burritt, Arthur Winfield and others. Profit sharing; its principles and practice; a collaboration. New York, Harper & brothers, 1918. 328p.

Cleveland. Chamber of Commerce. Industrial profit sharing and welfare work; a report of the committee on industrial welfare; approved by the board of directors, April 10th, 1916. 85p.

Emmet, Boris. Profit sharing in the United States. Washington, Government printing office, 1917. 188p. (United States. Bureau of labor statistics, bulletin no. 208, miscellaneous series no. 13)

Schloss, David F. Methods of industrial remuneration. Ed. 3, revised and enlarged. London, Williams and Norgate, 1898. 446p.

Williams, Aneurin. Co-partnership and profit-sharing. New York, Henry Holt & co. 1913. 256p.

Accountants

Pixley, Francis William. Chartered accountants' charges, and the law relating thereto. Ed. 3, London, Gee & co. 1904. 239p.

Tables

Goldberg, Maurice. Wage systems, calculated on the basis of 48 hours per week. New York, Maurice Goldberg, c1918. 11p.

WAHLSTAD, PETER P. AND W. S. JOHNSON

Credit and the credit man. New York, Alexander Hamilton institute, c1918. 342p. (Modern business, v.8)

WALBANK, JOHN ARTHUR

Builders' accounts. London, Gee & co. 1901. 75p. (Accountants' library, v.3)

WALKER, FRANK RABOLD

Practical cost keeping for contractors; a book giving a system of accurate cost keeping and the methods used for adapting it to all classes of construction work. Chicago, Frank R. Walker, 1916. 723p.

Practical cost keeping for contractors; a book giving a system of accurate cost keeping and the methods used

Digitized by Google

WALKER, FRANK RABOLD—*Continued*

for adapting it to all classes of construction work. Ed. 2, revised. Chicago, Frank R. Walker, 1918. 275p.

Practical "standardized" forms for contractors. Chicago, Frank R. Walker.

WALKER, JAMES CREE

Retail accounting and store management. Cincinnati, South-western publishing co. c1916. 91p. (Twentieth century bookkeeping series)

WALKER, WILLIAM HOMER AND F. W. FIELD

Corporation finance. New York, Alexander Hamilton institute, c1918. 346p. (Modern business, v.11)

WALL street journal, 1918. New York, Dow, Jones & co. 1918.

WALLACE, DAVID

Simple mine accounting. Ed. 2. New York, McGraw-Hill book co. 1909. 78p.

WALTON SCHOOL OF COMMERCE, CHICAGO

Advanced accounting. 2v. Chicago, Seymour Walton, c1912.

WAR finance acts 1914-1917; an annotation reprint of the income tax provisions of the new acts; by the income tax expert of "The Accountant". London, Gee & co. 1918. 187p.

WAR loans. See Loans.

WAR TAX. See Taxation.

WAREHOUSES

New Orleans. Board of commissioners. Public cotton warehouses, grain elevator and terminal. July 1916. 32p.

Accounting

Maine. Public utilities commission. Uniform classification of accounts for warehouse-men; effective July 1, 1916. Augusta, 1916. 28p.

Newton, Roy Lee and J. R. Humphrey. System of accounts for cotton warehouses. Washington, Government printing office, 1917. 31p.

WASHINGTON. BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES

Uniform classification of accounts for municipal electric light and power utilities; effective January 1, 1916. Olympia, 1916. 105p.

Digitized by Google

WASHINGTON. BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—*Continued*

Uniform classification of accounts for municipal water utilities; effective January 1, 1916. Olympia, 1916. 103p.

WASHINGTON. STATE BOARD OF ACCOUNTANCY

Circular of information for intending applicants as certified public accountants. Tacoma, 1910. 8p.

WATER companies' accounts. Key, Frank. 1903. 73p.

WATER TRANSPORTATION. See Ships and shipping.

WATERWORKS

Accounting

Colorado. Public utilities commission. Uniform system of accounts for water utilities; first issue effective January 1, 1916. Denver, 1916. 71p.

Idaho. Public utilities commission. Uniform system of accounts for water corporations; first issue effective January 1, 1914. 95p.

Illinois. Public utilities commission. Uniform system of accounts for water utilities; first issue effective January 1, 1919. Springfield, 1918. 133p.

Indiana. Public service commission. Classification and forms for water utilities. Indianapolis, 1913. 93p.

Indiana. Public service commission. Uniform classification of accounts for water utilities, May 1913. Indianapolis, 1913. 94p.

Key, Frank. Water companies' accounts. London, Gee & co. 1903. 73p. (Accountants' library, v.19)

Maine. Public utilities commission. Uniform classification of accounts for water companies; effective July 1, 1915. Augusta, 1915. 52p.

Maryland. Public service commission. Regulations governing the appraisal, distribution and apportionment of fixed capital of water companies. Baltimore, 1911. 16p.

Maryland. Public service commission. Regulations prescribing a uniform system of accounts for water companies. Baltimore, 1911. 55p.

Missouri. Public service commission. General order no. 14 in the matter of a system of accounts for water corporations and municipalities; effective January 1, 1915. Jefferson City, 1914. 86p.

Montana. Public service commission. Uniform classification of accounts for water utilities; first issue effective July 1, 1913. 48p.

Digitized by Google

Nevada. Public service commission. Uniform classification of accounts for water utilities. Carson City, 1911. 47p.

New Hampshire. Public service commission. Uniform classification of accounts for water utilities; effective July 1, 1915. Concord, 1914. 105p.

New Jersey. Board of public utility commissioners. Uniform system of accounts for water utilities. Trenton, 1912. 65p.

Pennsylvania. Public service commission. Uniform classification of accounts for water companies; effective January 1, 1918. Harrisburg, 1918. 21p.

Washington. Bureau of inspection and supervision of public offices. Uniform classification of accounts for municipal water utilities; effective January 1, 1916. Olympia, 1916. 103p.

Wisconsin. Railroad commission. Uniform classification of accounts for water utilities; prescribed December, 1908. Madison, 1909. 140p.

WEBNER, FRANK ERASTUS

Costs of power and local transport. Chicago, LaSalle university, 1917. 27p.

Factory accounting. Chicago, LaSalle university, 1917. 345p.

Factory costs; a work of reference for cost accountants and factory managers. New York, The Ronald press, 1911. 611p.

WEEKLY review, 1918. Washington, D. C., Chamber of commerce of the United States of America, 1918.

WEISS, WILLIAM F.

Principal and income and some court decisions thereon of interest to the accountancy profession and discussion thereon at the January monthly meeting of the New York state society of certified public accountants, January 17, 1907. 47p.

WELLINGTON ACCOUNTANT STUDENTS' SOCIETY

Annual report and accounts, 1915.

WENHAM, R. A.

Super-tax with special reference to the finance act, 1914. London, Gee & co. 1915. 99p.

WEST African gold mining accounts. Lock, F. J. 1910.

Digitized by Google

WHARVES

Accounting

Maine. Public utilities commission. Uniform classification of accounts for wharfingers; effective July 1, 1916. Augusta, 1916. 28p. (Accounting no. 6)

WHAT it costs to run a bank; a report by the Bureau of business standards. Chicago, A. W. Shaw co. c1916. 55p.

WHATLEY, G. E. STUART

Accountant's and bookkeeper's vade-mecum; a series of short and concise articles upon capital and revenue expenditure, revenue accounts, depreciation, reserve and sinking funds, adjustment of partnership accounts, joint stock companies' accounts, tabular bookkeeping and other matters not generally dealt with in extant works on bookkeeping, together with useful forms and directions. London, Gee & co. 1893. 159p.

WHERE and how. Parker, J. S. c1914.

WHITAKER, JOSEPH

Almanack for the year of our Lord 1918; containing an account of the astronomical and other phenomena; a vast amount of information respecting the government, finances, population, commerce and general statistics of the various nations of the world; with special reference to the British Empire. 12 Warwick Lane, E. C. London. 973p.

WHITE, FRANK

White on corporations. Ed. 5. New York, Baker, Voorhis & co. 1904. 1189p.

WHITE, HORACE

Money and banking illustrated by American history; revised and continued to the year 1914. Boston, Ginn & co. c1911. 541p.

WHITEHEAD, H. C.

Railway auditor; an outline of the system of railway accounting. New York, New York university school of commerce, accounts and finance, 1902. 42p.

WHITTEN, ROBERT HARVEY

Valuation of public service corporations; legal and economic phases of valuation for rate making and public

Digitized by Google

WHITTEN, ROBERT HARVEY—*Continued*

purchases. 2v. New York, Banks law publishing co. 1914. 1500p.

WHO'S who in America; a biographical dictionary of notable living men and women of the United States, v.10, 1918-1919; ed. by Albert Nelson Marquis. Chicago, A. N. Marquis & co. 3296p.

WILD, JOHN A.

Cost of production; an explanation of principles and a guide to practice of the printing and allied trades. London, Gee & co. 1909. 50p.

WILDMAN, JOHN RAYMOND

Elementary accounting problems. New York, The William G. Hewitt press, 1914. 218p.

Introduction to accounting. Ed. 4. New York, The William G. Hewitt press, 1915. 65p.

Principles of accounting. New York, The William G. Hewitt press, 1914. 360p.

Principles of cost accounting. New York, New York university press co. 1914. 96p.

WILLIAMS, ANEURIN

Co-partnership and profit-sharing. New York, Henry Holt & co. 1913. 256p.

WILLIAMS, W. H.

Issuance of stocks and bonds of American railways. New York, Delaware & Hudson co. 1911. 64p.

WILLIAMSON, CHARLES

Fishing industry accounts. London, Gee & co. 1903. 70p. (Accountants' library, v.20)

WILLIS, HENRY PARKER

Federal reserve; a study of the banking system of the United States. New York, Doubleday, Page & co. 1917. 342p.

WILLOUGHBY, WILLIAM FRANKLIN AND OTHERS

System of financial administration of Great Britain; a report. New York, D. Appleton & co. 1917. 361p.

WINE MERCHANTS. See Liquor dealers.

WIRELESS. See Telephone and telegraph.

Digitized by Google

WISCONSIN. RAILROAD COMMISSION

Uniform classification of accounts for electric railways prescribed January, 1909. Madison, 1909. 149p.

Uniform classification of accounts for electric utilities, prescribed December, 1909. 129p.

Uniform classification of accounts for gas utilities; prescribed November, 1908. Madison, 1909. 116p.

Uniform system of accounts for telephone companies, class C. Madison, 1914. 39p.

Uniform classification of accounts for telephone utilities; prescribed February, 1909. Madison, 1909. 122p.

Uniform classification of accounts for water utilities; prescribed December, 1908. Madison, 1909. 140p.

WISCONSIN. STATE BOARD OF ACCOUNTANCY

C.P.A. examination questions, Madison, Wisconsin, April 9, 10, 11, and 12, 1918. 35p.

C.P.A. examination questions, Madison, Wisconsin, May 15, 16, 17, and 18, 1916. 45p.

WITHERS, HARTLEY

Business of finance. New York, E. P. Dutton & co. c1918. 204p.

WITT, HAROLD TANSLEY

Club accounts and their control. London, Gee & co. 1913. 95p.

WOLFE, SAMUEL HERBERT

Examination of insurance companies. New York, Insurance press, 1910. 248p.

Inheritance tax calculations. New York, Baker, Voorhis & co. 1905. 300p.

WOMEN'S muslin-underwear industry. United States. Bureau of foreign and domestic commerce. 1915.

WOOD, WILLIAM ALLEN

Modern business corporations including the organization and management of private corporations with financial principles and practices; summaries of decisions of the courts elucidating the law of private business corporations, explanations of the acts of promoters, directors, officers and stockholders of corporations and forms of procedure illustrative of the formation organization, operation and consolidation of corporations. Ed. 2. Indianapolis, The Bobbs-Merrill co. 1906. 600p.

Digitized by Google

WOODLOCK, THOMAS F.

Anatomy of a railroad report and ton mile cost. New York, S. A. Nelson, c1900. 121p.

WOODS, CLINTON EDGAR

Organizing a factory. Chicago, A. W. Shaw co. 1905. 156p.

Uniform accounting methods for industrials. New York, The Ronald press, 1917. 484p.

WOODWORK

Accounting

Timken, Frank Herrmann. Accounting in the furniture and woodworking industries designed in combination with General factory accounting; to afford a definite standard of practice in the industries referred to in the title. Chicago, Trade periodical co. c1915. 118p.

WOOL AND WORSTED

United States. Bureau of labor statistics. Wages and hours of labor in woolen and worsted goods manufacturing, 1916. Washington, Government printing office, 1918. 154p.

WOOLF, ARTHUR H.

Stock exchange, past and present. London, Gee & co. 1913. 125p.

WORK of Wall street. Pratt, S. S. 1917.

WORK, wages and profits. Gantt, H. L. 1913.

WORKMEN'S COMPENSATION. See Employers' liability.

WORKS MANAGEMENT. See Scientific management; Office management.

WORLD almanac and encyclopedia 1918. New York, The press publishing co. c1917. 944p.

WORSTED. See Wool and worsted.

WORTHINGTON, BERESFORD

Professional accountants; an historical sketch. London, Gee & co. 1895. 127p.

Digitized by Google

WRIGHT, WALTER C.

Office and accounting system for the accounting profession. Chicago, LaSalle extension university, 1917. 21p.

WYOMING. STATE BOARD OF ACCOUNTANCY

By-laws and rules, 1912. 6p.

YOUNG, T. E. AND RICHARD MASTERS

Insurance office organization, management and accounts. New York, Sir Isaac Pitman & sons. 146p.

YOUR war taxes. Essary, J. F. 1917.

ZIMMERMAN, ERICK W. AND W. C. CLARK

Foreign trade and shipping. New York, Alexander Hamilton institute, c1918. 356p. (Modern business, v.15)

Digitized by Google

BOOKS IN FOREIGN LANGUAGES

Examen der Nederlandsche Accountants-Vereeniging, 1917.

Examens ter verkrijging van het mercurius-diploma, uitgereikt door de Federatie van Handels en- Kantoorbedienden-Vereenigingen in Nederland, 1917. 35p.

Mainardi, Matteo. La scrittura mercantile. Bologna, 1632.

Nouguier, Louis. Des lettres de change et des effets de commerce en général. Paris, Charles Hingray, 1839.

Pacioli, Lucas. Summa de arithmetica, geometria, proportioni et proportionalita. Venice, 1894. 225+76p.

Pietra, Don Angelo. Indrizzo de gli economi. Mantua, 1586.

Van Cleve, Charles M. Principles of double-entry bookkeeping, tr. by Shigeo Nakamura. (Japanese)

Digitized by Google

Æsop. Fables; an anthology of the fabulists of all countries. New York, E. P. Dutton & co. 231p. (Everyman's library)

Aurelius Antonius, Marcus. Golden book; translated out of the Greek by Meric Casaubon. New York, E. P. Dutton & co. 1916. 182p. (Everyman's library)

Arnold, Matthew. Essays, literary & critical. New York, E. P. Dutton & co. 1914. 380p. (Everyman's library)

Bacon, Francis. Essays or counsels civil & morall. New York, E. P. Dutton & co. 1916. 199p. (Everyman's library)

Bacon, Francis. Of the advancement of learning. New York, E. P. Dutton & co. 244p. (Everyman's library)

British historical & political orations from the XIIth to the XXth century. New York, E. P. Dutton & co. 351p. (Everyman's library)

Bunyan, John. Pilgrim's progress from this world to that which is to come. New York, J. M. Dent & sons, 1916. 383p.

Burns, Robert. Complete poetical works. New York, Thomas Y. Crowell co. c1900. 442p.

Chaucer, Geoffrey. Student's Chaucer; being a complete edition of his works; ed. by W. W. Skeat. Oxford, Clarendon press. 149p.

Clarke, Mrs. Cowden. Complete concordance to Shakespeare. Boston, Charles C. Little & James Brown. 860p.

Cicero, Marcus Tullius. "Offices"; Essays on friendship & old age and Select letters. New York, E. P. Dutton & co. 1917. 333p. (Everyman's library)

Dante, Alighieri. Divine comedy; tr. by H. F. Cary together with Dante Gabriel Rossetti's translations of the New life; ed. with introduction and notes by Oscar Kuhns. New York, Thomas Y. Crowell co. c1897. 476p.

Emerson, Ralph Waldo. Essays, 1st & 2nd series. New York, E. P. Dutton & co. 1917. 358p. (Everyman's library)

Franklin, Benjamin. Memoirs of the life and writings of Benjamin Franklin. New York, E. P. Dutton & co. 1916. 314p. (Everyman's library)

Froissart, Sir John. Chronicles of England, France, Spain, etc. New York, E. P. Dutton & co. 1915. 616p.

Harte, Bret. Luck of Roaring camp and other stories. Boston, Houghton, Mifflin co. c1903. 279p.

Digitized by Google

Hazlitt, William. Lectures on the English comic writers with miscellaneous essays. New York, E. P. Dutton & co. 1913. 340p. (Everyman's library)

Holmes, Oliver Wendell. Autocrat of the breakfast table. New York, E. P. Dutton & co. 1915. 300p. (Everyman's library)

Homer. Iliad; tr. by Alexander Pope. New York, Thomas Y. Crowell co. 500p.

Homer. Odyssey; tr. by William Cullen Bryant. Boston, Houghton, Mifflin co. c1899. 256p.

Irving, Washington. Sketch book of Geoffrey Crayon, Gent. New York, E. P. Dutton & co. 1916. 368p. (Everyman's library)

Kipling, Rudyard. Phantom rickshaw. New York, Thomas Y. Crowell co. 326p.

Kipling, Rudyard. Plain tales from the hills. New York, Thomas Y. Crowell co. 317p.

Lamb, Charles. Essays of Elia. New York, E. P. Dutton & co. 1913. 327p. (Everyman's library)

Lincoln, Abraham. Speeches & letters 1832-1865; ed. by Merwin Roe. New York, E. P. Dutton & co. 1917. 237p. (Everyman's library)

Macaulay, Thomas Babington. Critical & historical essays. 2v. New York, E. P. Dutton & co. 1916-1914.

Mill, John Stuart. Utilitarianism, Liberty & Representative government. New York, E. P. Dutton & co. 1917. 393p. (Everyman's library)

Milton, John. Poetical works. New York, Thomas Y. Crowell co. c1892. 618p.

Penn, William. Peace of Europe: The fruits of solitude, and other writings. New York, E. P. Dutton & co. 292p. (Everyman's library)

Plato. Republic; tr. from the Greek by H. Spens. New York, E P. Dutton & co. 1916. 348p. (Everyman's library)

Plutarch. Lives; the "Dryden Plutarch," revised by Arthur Hugh Clough. 3v. New York, E. P. Dutton & co. 1916. (Everyman's library)

Poe, Edgar Allan. Prose tales. New York, Thomas Y. Crowell co. 364p.

Quiller-Couch, Sir Arthur Thomas. Oxford book of Victorian verse. Oxford, Clarendon press, 1913. 1023p.

Digitized by Google

Rousseau, Jean Jacques. Social contract and Discourses. New York, E. P. Dutton & co. 1916. 287p. (Everyman's library)

Ruskin, John. Seven lamps of architecture. New York, E. P. Dutton & co. 1913. 228p.

Shakespeare, William. Works. 10v. Boston, Jefferson press, c1911.

Shakespeare, William. Complete concordance by Mrs. Cowden Clarke. Boston, Charles C. Little & James Brown. 860p.

Spencer, Herbert. Essays on education and kindred subjects. New York, E. P. Dutton & co. 1914. 333p. (Everyman's library)

Spenser, Edmund. Complete works. New York, Thomas Y. Crowell co. c1903. 899p.

Stevenson, Robert Louis Balfour. Inland voyage. New York, Charles Scribner's sons, 1916. 230p.

Thackeray, William Makepeace. English humorists and The four Georges. New York, E. P. Dutton & co. 1914. 423p. (Everyman's library)

Thomas à Kempis. Imitation of Christ. New York, E. P. Dutton & co. 1916. 284p. (Everyman's library)

Thoreau, Henry David. Walden or Life in the woods. New York, E. P. Dutton & co. 1916. 294p. (Everyman's library)

Virgil, Publius Virgilius Maro. Works; tr. by John Dryden. Oxford university press. 486p.

Voltaire, Francis Marie Arouet de. History of Charles XII, King of Sweden; tr. by Winifred Todhunter. New York, E. P. Dutton & co. 1915. 347p. (Everyman's library)

Walton, Izaak. Compleat angler. New York, E. P. Dutton & co. 1916. 215p. (Everyman's library)

Digitized by Google

Accountants' book service supply. P. O. Box 3531, Johannesburg.
Actuarial society of America. 346 Broadway, New York.
Alexander Hamilton institute. 13 Astor place, New York.
American association of Portland cement manufacturers. Land title building, Philadelphia.
American book co. 100 Washington square, New York. 330 E. 22nd street, Chicago.
American building association news company. 15 West 6th street, Cincinnati, Ohio.
American institute of accountants. 1 Liberty street, New York.
American lumberman company. 431 S. Dearborn street, Chicago.
American school of correspondence. See American technical society.
American technical society. Drexel avenue and 58th street, Chicago.
Amos Tuck school of administration and finance. Dartmouth college, Hanover, N. H.
Andersen, DeLany and company. 233 Broadway, New York.
Appleton (Daniel) & co. 29-35 W. 32nd street, New York. 533 S. Wabash avenue, Chicago.
Associated advertising clubs of the world. 804 Merchants bank building, Indianapolis, Ind.
Association of American railway accounting officers. 1116 and 1118 Woodward building, Washington, D. C.
Audit company of New York. 14 Wall street, New York.
Baker, Voorhis & company. 45 John street, New York.
Bankers publishing co. 253 Broadway, New York.
Banking law journal. 253 Broadway, New York.
Banks law publishing company. 23 Park place, New York.
Barnes printing company. 36 E. 22nd street, New York.
Baugh (F. H.) Box 682, Baltimore, Md.
Bender (Matthew) & co. 109 State street, Albany, N. Y. 26 John street, New York.
Blackwood (William) and sons. 42 Castle street, London.
Bobbs-Merrill company. University square, Indianapolis.
Boston book co. 83-91 Francis street, Boston.
Bowen (B. F.) and company. 523 Meridian life building, Indianapolis, Ind.
Brick and clay record. 610 Federal street, Chicago.
Broun-Green company. 48 John street, New York.
Buchanan & company. 342 Washington street, Boston.
Bureau of municipal research. 261 Broadway, New York.

Digitized by Google

Burroughs adding machine company. 257 Burroughs block, Detroit.

Burrows Brothers. 633 Euclid avenue, Cleveland.

Business book bureau. See Ronald press.

Byxbee publishing company. 208 S. LaSalle street, Chicago.

Cambridge university press. 286 4th avenue, New York.

Century company. 353 4th avenue, New York.

Chamber of commerce of the United States. Riggs building, Washington.

Chittick (James). See Barnes printing company.

Clark book company. See McGraw-Hill company.

Collier and sons. 416 W. 13th street, New York.

Columbia university press. Lemcke & Buechner, agents, 30-32 W. 27th street, New York.

Commerce publishing company. 505 Arch street, Philadelphia.

Commercial world publishing co. 712 Majestic building, Detroit.

Constable (Archibald) and company. (E. P. Dutton and company, American agents, 31 W. 23rd street, New York)

Corn exchange national bank, Philadelphia. 2nd & Chestnut streets, Philadelphia.

Corporation trust company. 37 Wall street, New York.

Cost engineer publishing company. 416 Sloan building, Cleveland, Ohio.

Counselors publishing co. Broadway market building, Detroit.

Crosby, Lockwood and son. London. D. Van Nostrand and company, American agents, 25 Park place, New York.

Curlander (M.) 26 S. Gay street, Baltimore.

Dana (W. B.) company. 138 Front street, New York.

Dent (J. M.) (E. P. Dutton and company, American agents, 31 W. 23rd street, New York)

Doubleday, Page & co. Garden city, N. Y.

Dow, Jones and company. 44 Broad street, New York.

Dutton (E. P.) and company. 681 5th avenue, New York.

Emmott and company, ltd. 65 King street, London.

Engineering magazine company. 6 E. 39th street, New York.

Funk and Wagnalls company. 354-360 4th avenue, New York.

Gee & co. 34 Moorgate street, London, E. C.

Ginn & co. 15 Ashburton place, Boston. 2301-2311 Prairie avenue, Chicago.

Good (Henry) & son. 12 Moorgate street, London, E. C.

Guaranty trust co. 140 Broadway, New York.

Harper and brothers. Franklin square, New York.

Harvard university press. 29 Randall hall, Cambridge, Mass.

Holt (Henry) and company. 34 W. 33rd street, New York.

Digitized by Google

Houghton, Mifflin co. 4 Park street, Boston. 16 E. 40th street, New York. 2451-2459 Prairie avenue, Chicago. 278 Post street, San Francisco.

Howard and Jones. 28 Bury st., St. Mary Axe, London, E. C.

Insurance press. 80 Maiden lane, New York.

Irving national bank. Woolworth building, New York.

Jordan & sons. 116 & 117 Chancery lane, London, W. C.

Kohl technical publishing company. Woolworth building, New York.

LaSalle extension university. 2550 Michigan avenue, Chicago.

Layton (Charles and Edwin). 56 Farrington st., London, E. C.

Lippincott (J. B.) co. East Washington square, Philadelphia.

Little, Brown and company. 34 Beacon street, Boston.

Longmans, Green & co. 443-449 4th avenue, New York.

Loomis, Suffern and Fernald. 149 Broadway, New York.

Lord and Nagle company. Bragdon, Lord & Nagle co., 144 Congress street, Boston. 461 8th avenue, New York.

Lynch (H. Foulks) and company. 61 Watling street, London, E. C.

Lyons & Carnahan. 623 S. Wabash avenue, Chicago.

McClurg, A. C. 330-352 E. Ohio street, Chicago.

McGraw-Hill book co. 239 W. 39th street, New York.

McIntosh (R. J.) co. Second national bank building, Toledo, Ohio.

McKay (David). 604-8 S. Washington square, Philadelphia.

Macmillan company (The). 64 5th avenue, New York.

Magazine of Wall street. 42 Broadway, New York.

Manual of statistics company. 20 Vesey street, New York.

Marquis (A. N.) and company. 440-442 S. Dearborn street, Chicago, Ill.

Mechanics and metals national bank. 20 Nassau street, New York.

Mendoza (Isaac) book company. 17 Ann street, New York.

Metropolitan advertising company. 6 Wall street, New York.

Moffat, Yard and company. 116-120 W. 32nd street, New York.

Moody manual company. 33 Broadway, New York.

Moody's investors service. 35 Nassau street, New York.

Morris (William), Imbrie and company. 61 Broadway, New York.

Motor world publishing co. 239 W. 39th street, New York. New York.

National association of manufacturers of the United States of America. 30 Church street, New York.

National cash register company. 1172 Broadway, New York.

National city company. 55 Wall street, New York.

Digitized by Google

National electric light association. 29 W. 39th street, New York.

National municipal league. 703 North American building, Philadelphia.

National varnish manufacturers' association. 636 The Bourse, Philadelphia, Pa.

New York university school of commerce, accounts and finance. 32 Waverly place, New York.

Oswald publishing company. 231 W. 39th street, New York.

Oxford university press. (American branch) 35 W. 32nd street, New York.

Patterson, Teele and Dennis. 120 Broadway, New York.

Pitman (Sir Isaac) & sons. 2-6 W. 45th street, New York.

Poor's manual company. 80 Lafayette street, New York.

Prentice-Hall, inc. 70 5th avenue, New York.

Press publishing co. Pulitzer building, New York.

Price, Waterhouse and company. 54 William street, New York.

Putnam's (G. P.) sons. Putnam building, 2-6 W. 45th street, New York.

Rand-McNally and company. Rand-McNally building, 536 S. Clark street, Chicago, Ill. 40 E. 22d street, New York. 455 S. Olive street, Los Angeles.

Review of reviews company. 30 Irving place, New York.

Rogers and Atwood. 683 Atlantic avenue, Boston.

Rollins (Montgomery) and company. 6 Hancock avenue, Boston.

Ronald press (The). 20 Vesey street, New York.

Ropp (C.) and sons. 202 S. Clark street, Chicago, Ill.

Routledge and sons. Broadway House, Ludgate Hill, London. (Financial publishing company, American agents, 17 Joy street, Boston)

Rowe (H. M.) co. 624 N. Gilmor street, Baltimore.

Schreffler (Robert B.). 215 S. Market street, Chicago.

Scientific press. 135 Johnson street, Brooklyn.

Scott, Foresman and company. 623 S. Wabash avenue, Chicago. 37 E. 28th street, New York.

Scovell, Wellington & co. 110 State street, Boston.

Scribner's (Charles) sons. 597 5th avenue, New York. 608 S. Dearborn street, Chicago.

Shaw (A. W.). Wabash avenue and Madison street, Chicago. 461 4th avenue, New York.

Soulé (George). 603 St. Charles street, New Orleans.

Southwestern publishing company. Cumberland building, Nashville.

Spectator company. 135 William street, New York.

Spon and Chamberlain. 120 Liberty street, New York.

Digitized by Google

Standard statistics company. 47 West street, New York.
Sturgis & Walton company. 31-33 E. 27th street, New York.
Textile world record. Textile world journal, 334 4th avenue, New York.
Thomas (F. W.) law book co. 14 S. Broadway, St. Louis.
Thompson-Brown company. 120 Boylston street, Boston.
Trade periodical company. 608 S. Dearborn street, Chicago.
Unwin (T. Fisher). 1 Adelphi terrace, London.
Van Nostrand (D.) company. 25 Park place, New York.
Vernon law book company. 806 Grand avenue, Kansas city.
Vocation bureau of Boston. 6 Beacon street, Boston.
Walker (Frank R.). 30 N. Michigan avenue, Chicago.
Western engineering publishing company. 420 Market street, San Francisco.
Western institute of accountancy, commerce and finance. 821 Leary building, Seattle.
Whitcomb and Barrows. 30 Huntington avenue, Boston.
Wiley (John) & sons. 432 4th avenue, New York.
William & Norgate. 14 Henrietta street, Covent Garden, London.
Williams (David) company. 239 W. 39th street, New York.
Wilson (H. W.) co. 958-964 University avenue, New York.
World book company. 313 Park Hill avenue, Yonkers, N. Y.
Yale university press. 209 Elm street, New Haven. 280 Madison avenue, New York.

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

THIS BOOK IS DUE ON THE LAST DATE
STAMPED BELOW

AN INITIAL FINE OF 25 CENTS
WILL BE ASSESSED FOR FAILURE TO RETURN
THIS BOOK ON THE DATE DUE. THE PENALTY
WILL INCREASE TO 50 CENTS ON THE FOURTH
DAY AND TO $1.00 ON THE SEVENTH DAY
OVERDUE.

OCT 12 1932

Due end of FALL Quarter
subject to recall after —

DEC 7 '70 4 7

REC'D LD NOV 23 '70 -11AM 6 7

LD 21-50m-8,'32

Digitized by Google

YB 66811

HF5600
A42

448225

UNIVERSITY OF CALIFORNIA LIBRARY

Digitized by Google

Digitized by Google